Class of Service:

Federal Affairs (including AEPSC Membership & Contributions)

Supporting Witness:

Brian Bond

Total AEPSC Per Books: \$ 507.464 Pro-Forma Adjustments: \$ 94,493 AEPSC Requested in Cost of Service: \$ 601,957

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

· Testimony of Brian Bond Section IV.-VI., pages 10 - 17

Section V.D., pages 86 - 87 · Testimony of Brian J. Frantz

## To review the amount included in the Company's request for this Class of Service:

W/P Frantz - 2B, page 2 of 11, line 66 by Allocation Factor used to bill services:

 by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 3 of 21, line 90

• by the Activities performed by this Class: W/P Frantz - 4B, page 9 of 54, line 360 • by Departments within this Class: W/P Frantz - 5, page 2 of 6, line 50

• by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 1 of 4, line 20

• by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 12

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (d), line 95

W/P Frantz - 1, page 3 of 18, line 135 by FERC Account with pro-formas by FERC:

W/P Frantz - 9D listing of invoices removed from request for this Class:

## To review other testimony supporting elements of this Class:

 Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III

• Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch • Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

 Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Class of Service: Regulatory Supporting Witness: Lynn Ferry-Nelson

	Total
AEPSC Per Books:	\$ 2,749,170
Pro-Forma Adjustments:	\$ (448,595)
AEPSC Requested in Cost of Service:	\$ 2,300,575

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Lynn Ferry-Nelson

• Testimony of Brian J. Frantz

Section III.C and III.D., pages 15 - 23

Section V.E., pages 87 - 89

### To review the amount included in the Company's request for this Class of Service:

• by Allocation Factor used to bill services: W/P Frantz - 2B, page 2 of 11, line 77

• by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 3 of 21, line 119

• by the Activities performed by this Class: W/P Frantz - 4B, page 10 of 54, line 401

by Departments within this Class:
 by Component of cost, i.e. labor, outside services, materials:
 W/P Frantz - 5, page 2 of 6, line 61
 W/P Frantz - 7B, page 1 of 4, line 25

by Category of Service discussed in testimony:
 Exhibit BJF-7A, page 1 of 2, line 14

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (e), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 4 of 18, line 152

listing of invoices removed from request for this Class:
 W/P Frantz - 9E

#### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:
 Testimony of Brian J. Frantz, Section III

Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch

• Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

Discussion of reasonableness and necessity of salaries and incentives:
 Testimony of Andrew R Carlin

Class of Service: Corporate Safety & Health Supporting Witness: Daniel Boezio

	Total
AEPSC Per Books:	452,217
Pro-Forma Adjustments:	\$ (7,531)
AEPSC Requested in Cost of Service:	\$ 444,686

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Daniel Boezio
 Testimony of Brian J. Frantz
 Section VII. & VIII., pages 23 - 27
 Section V.F., pages 89 - 91

### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 by Benefiting Locations billed by this Class:
 by the Activities performed by this Class:
 by Departments within this Class:
 by Department of cost, i.e. labor, outside services, materials:
 by Category of Service discussed in testimony:
 W/P Frantz - 2B, page 9 of 11, line 339
 W/P Frantz - 3B, page 18 of 21, line 702
 W/P Frantz - 4B, page 45 of 54, line 1905
 W/P Frantz - 5, page 5 of 6, line 197
 W/P Frantz - 7B, page 3 of 4, line 95
 Exhibit BJF-7A, page 1 of 2, line 16

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (f), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 14 of 18, line 641

◆ listing of invoices removed from request for this Class:
 W/P Frantz - 9C

#### To review other testimony supporting elements of this Class:

Class of Service: Information Technology

Greg Filipkowski Supporting Witness:

Total 15,595,855 AEPSC Per Books: Pro-Forma Adjustments: \$ (119,618)AEPSC Requested in Cost of Service: \$ 15,476,237

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Greg Filipkowski

Section IV., pages 12 - 34

• Testimony of Brian J. Frantz

Section V.G., pages 91 - 95

#### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:

W/P Frantz - 2B, page 5 of 11, line 165

• by Benefiting Locations billed by this Class:

W/P Frantz - 3B, page 8 of 21, line 326

• by the Activities performed by this Class:

W/P Frantz - 4B, page 22 of 54, line 915

· by Departments within this Class:

W/P Frantz - 5, page 3 of 6, line 110

• by Component of cost, i.e. labor, outside services, materials:

W/P Frantz - 7B, page 2 of 4, line 51

• by Category of Service discussed in testimony:

Exhibit BJF-7A, page 1 of 2, line 18

• by FERC Account and total pro-forma amount.

Exhibit BJF-1A, page 1 of 3, column (g), line 95

• by FERC Account with pro-formas by FERC:

W/P Frantz - 1, page 7 of 18, line 320

listing of invoices removed from request for this Class:

W/P Frantz - 91

#### To review other testimony supporting elements of this Class:

· Discussion of affiliate accounting and billing process:

Testimony of Brian J. Frantz, Section III

• Discussion of AEPSC cost trends, benchmarking and cost allocation:

Testimony of Patrick Baryenbruch

• Discussion of reasonableness and necessity of employee benefit costs:

Testimony of Andrew R. Carlin

• Discussion of reasonableness and necessity of salaries and incentives:

Testimony of Andrew R. Carlin

Class of Service: Telecommunications Supporting Witness: Stacey Stoffer

	Total	
AEPSC Per Books:		559,601
Pro-Forma Adjustments.	\$	(3,207)
AEPSC Requested in Cost of Service:	\$	556,394

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Stacey Stoffer
 Testimony of Brian J. Frantz
 Section IV , pages 8 - 16
 Section V.H., pages 95 - 97

#### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 by Benefiting Locations billed by this Class:
 by the Activities performed by this Class:
 by Departments within this Class:
 by Component of cost, i.e. labor, outside services, materials:
 by Category of Service discussed in testimony:
 W/P Frantz - 2B, page 11 of 11, line 400
 W/P Frantz - 3B, page 21 of 21, line 828
 W/P Frantz - 4B, page 54 of 54, line 2242
 W/P Frantz - 5, page 6 of 6, line 206
 W/P Frantz - 7B, page 4 of 4, line 111
 Exhibit BJF-7A, page 1 of 2, line 20

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (h), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 18 of 18, line 765

Issting of invoices removed from request for this Class:
 W/P Frantz - 9M

#### To review other testimony supporting elements of this Class:

5

Class of Service:	Generation	Supporting Witness:	Monte McMahon
		•	

AEPSC Per Books: \$ 11,034,371
Pro-Forma Adjustments: \$ (226,950)
AEPSC Requested in Cost of Service: \$ 10,807,420

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Monte McMahon

· Testimony of Brian J. Frantz

Section V.I , pages 97 - 99

#### To review the amount included in the Company's request for this Class of Service:

• by Allocation Factor used to bill services:

• by Benefiting Locations billed by this Class:

• by the Activities performed by this Class:

· by Departments within this Class

• by Component of cost, i.e. labor, outside services, materials

• by Category of Service discussed in testimony:

• by FERC Account and total pro-forma amount:

by FERC Account with pro-formas by FERC

• listing of invoices removed from request for this Class:

W/P Frantz - 2B, page 3 of 11, line 94 W/P Frantz - 3B, page 5 of 21, line 175 W/P Frantz - 4B, page 14 of 54, line 531 W/P Frantz - 5, page 3 of 6, line 89 W/P Frantz - 7B, page 1 of 4, line 30 Exhibit BJF-7A, page 1 of 2, line 22

Sections IX., pages 27 - 31

Exhibit BJF-1A, page 1 of 3, column (ı), line 95

W/P Frantz - 1, page 5 of 18, line 198

W/P Frantz - 9F

#### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:

• Discussion of AEPSC cost trends, benchmarking and cost allocation:

• Discussion of reasonableness and necessity of employee benefit costs

• Discussion of reasonableness and necessity of salaries and incentives

Testimony of Brian J. Frantz, Section III Testimony of Patrick Baryenbruch Testimony of Andrew R Carlin Testimony of Andrew R. Carlin

Class of Service:

Real Estate and Work Place Services

Supporting Witness:

Randolph J. Ware

	Total	
AEPSC Per Books:	\$	4,577,820
Pro-Forma Adjustments:	\$	(57,035)
AEPSC Requested in Cost of Service:	\$	4,520,785

## Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Randolph J. Ware

· Testimony of Brian J. Frantz

Section III.B., pages 5 - 10

Section V.J., pages 99 - 101

## To review the amount included in the Company's request for this Class of Service:

W/P Frantz - 2B, page 6 of 11, line 222 by Allocation Factor used to bill services:

· by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 12 of 21, line 483 • by the Activities performed by this Class: W/P Frantz - 4B, page 32 of 54, line 1335

 by Departments within this Class: W/P Frantz - 5, page 4 of 6, line 129

• by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 2 of 4, line 62

 by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 24

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 1 of 3, column (j), line 95

 by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 10 of 18, line 439

W/P Frantz - 9J listing of invoices removed from request for this Class:

#### To review other testimony supporting elements of this Class:

 Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III

• Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch

• Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

• Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

		•	
Class of Service:	Human Resources	Supporting Witness:	Brian Healy

	Total
AEPSC Per Books:	\$ 2,386,327
Pro-Forma Adjustments:	\$ (59,190)
AEPSC Requested in Cost of Service:	\$ 2,327,137

### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Brian Healy
 Testimony of Brian J. Frantz
 Section III.-VI., pages 11 - 21
 Section V.K., pages 101 - 103

## To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
by Benefiting Locations billed by this Class:
by the Activities performed by this Class:
by Departments within this Class:
by Component of cost, i.e. labor, outside services, materials:
by Category of Service discussed in testimony:
W/P Frantz - 2B, page 7 of 11, line 255
W/P Frantz - 3B, page 15 of 21, line 572
W/P Frantz - 4B, page 38 of 54, line 1597
W/P Frantz - 5, page 4 of 6, line 140
by Category of Service discussed in testimony:
Exhibit BJF-7A, page 1 of 2, line 30

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (k), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 11 of 18, line 505

listing of invoices removed from request for this Class:
 W/P Frantz - 9K

#### To review other testimony supporting elements of this Class:

Class of Service: Chief Financial Officer Supporting Witness:

	Total	
AEPSC Per Books:	\$	5,405,515
Pro-Forma Adjustments:	\$	3,797,044
AEPSC Requested in Cost of Service:	\$	9,202,558

### Discussion of reasonableness, necessity and methods of allocation for this Class:

• Testimony of Brian J. Frantz

Sections IV.A., pages 43 - 62, and V.L., pages 103 - 105

Brian J. Frantz

#### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 by Benefiting Locations billed by this Class:
 W/P Frantz - 2B, page 8 of 11, line 281
 W/P Frantz - 3B, page 16 of 21, line 612

• by the Activities performed by this Class: W/P Frantz - 4B, page 41 of 54, line 1726

• by Departments within this Class: W/P Frantz - 5, page 5 of 6, line 170

by Component of cost, i.e. labor, outside services, materials:
 by Category of Service discussed in testimony:
 W/P Frantz - 7B, page 3 of 4, line 73
 Exhibit BJF-7A, page 1 of 2, line 37

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (l), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 13 of 18, line 572

listing of invoices removed from request for this Class:
 W/P Frantz - 9L

### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:
 Testimony of Brian J. Frantz, Section III

Discussion of AEPSC cost trends, benchmarking and cost allocation:
 Testimony of Patrick Baryenbruch

• Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

Discussion of reasonableness and necessity of salaries and incentives:
 Testimony of Andrew R. Carlin

Class of Service: Chief Executive Officer and Internal Audit

Supporting Witness:

Brian J. Frantz

	Total
AEPSC Per Books:	\$ 1,227,545
Pro-Forma Adjustments.	\$ (11,815)
AEPSC Requested in Cost of Service:	\$ 1,215,730

## Discussion of reasonableness, necessity and methods of allocation for this Class:

· Testimony of Brian J. Frantz

Sections IV.B., pages 63 - 67, and V.M., pages 105 - 107

#### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 W/P Frantz - 2B, page 8 of 11, line 294

• by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 16 of 21, line 635

• by the Activities performed by this Class: W/P Frantz - 4B, page 42 of 54, line 1770

• by Departments within this Class: W/P Frantz - 5, page 5 of 6, line 179

by Component of cost, i.e. labor, outside services, materials:
 by Category of Service discussed in testimony:
 W/P Frantz - 7B, page 3 of 4, line 80
 Exhibit BJF-7A, page 1 of 2, line 41

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (m), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 13 of 18, line 591

Isiting of invoices removed from request for this Class:
 W/P Frantz - 9L

#### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:
 Testimony of Brian J. Frantz, Section III

• Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch

• Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

• Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

Class of Service: Supply Chain, Procurement & Fleet Supporting Witness: Brian J. Frantz

AEPSC Per Books: \$ 1,783,904

Pro-Forma Adjustments: \$ (1,449,604)

AEPSC Requested in Cost of Service: \$ 334,300

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Brian J. Frantz

Sections IV.C., pages 67 - 73, and V.N., pages 108 - 109

### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 by Benefiting Locations billed by this Class:
 by Benefiting Locations billed by this Class:
 by the Activities performed by this Class.
 W/P Frantz - 2B, page 5 of 11, line 188
 W/P Frantz - 3B, page 10 of 21, line 394
 W/P Frantz - 4B, page 26 of 54, line 1068

by the Activities performed by this class.
 by Departments within this Class:
 W/P Frantz - 5, page 3 of 6, line 119

• by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 2 of 4, line 56

by Component of Cost, i.e. labor, outside services, materials.
 by Category of Service discussed in testimony:
 Exhibit BJF-7A, page 2 of 4, line 64

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (t), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 9 of 18, line 371

listing of invoices removed from request for this Class:
 W/P Frantz - 9K

### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:
 Discussion of AEPSC cost trends, benchmarking and cost allocation:
 Testimony of Brian J. Frantz, Section III
 Testimony of Patrick Baryenbruch

Discussion of reasonableness and necessity of employee benefit costs:
 Testimony of Andrew R. Carlin

• Discussion of reasonableness and necessity of salaries and incentives: Testimony of Andrew R. Carlin

**Legal Services** Supporting Witness Lynn Ferry-Nelson Class of Service:

	Total
AEPSC Per Books:	1,629,901
Pro-Forma Adjustments:	\$ (61,518)
AEPSC Requested in Cost of Service:	\$ 1,568,383

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

 Testimony of Lynn Ferry-Nelson Section III.B., pages 10 - 15 · Testimony of Brian J. Frantz Section V.O., pages 109 - 112

#### To review the amount included in the Company's request for this Class of Service:

 by Allocation Factor used to bill services: W/P Frantz - 2B, page 9 of 11, line 316 by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 17 of 21, line 670 by the Activities performed by this Class: W/P Frantz - 4B, page 44 of 54, line 1850 by Departments within this Class: W/P Frantz - 5, page 5 of 6, line 183 by Component of cost, i.e. labor, outside services, materials: W/P Frantz - 7B, page 3 of 4, line 85

 by Category of Service discussed in testimony: Exhibit BJF-7A, page 1 of 2, line 45

 by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (n), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 14 of 18, line 611

 listing of invoices removed from request for this Class: W/P Frantz - 9E

## To review other testimony supporting elements of this Class:

 Discussion of affiliate accounting and billing process: Testimony of Brian J. Frantz, Section III Testimony of Patrick Baryenbruch Discussion of AEPSC cost trends, benchmarking and cost allocation:

• Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

Testimony of Andrew R. Carlin Discussion of reasonableness and necessity of salaries and incentives:

Class of Service: Physical & Cyber Security

Supporting Witness: Stephen Swick

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Stephen Swick

Section IV., pages 12 - 20

Testimony of Brian J. Frantz

Section V.P., pages 112 - 114

#### To review the amount included in the Company's request for this Class of Service:

• by Allocation Factor used to bill services: W/P Frantz - 2B, page 11 of 11, line 390

• by Benefiting Locations billed by this Class: W/P Frantz - 3B, page 21 of 21, line 811

• by the Activities performed by this Class: W/P Frantz - 4B, page 53 of 54, line 2212

by Departments within this Class:
 W/P Frantz - 5, page 6 of 6, line 204

by Component of cost, i.e. labor, outside services, materials:
 by Category of Service discussed in testimony:
 W/P Frantz - 7B, page 4 of 4, line 106
 Exhibit BJF-7A, page 1 of 2, line 47

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 2 of 3, column (o), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 17 of 18, line 730

• listing of invoices removed from request for this Class: W/P Frantz - 9N

#### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:
 Testimony of Brian J. Frantz, Section III

• Discussion of AEPSC cost trends, benchmarking and cost allocation: Testimony of Patrick Baryenbruch

• Discussion of reasonableness and necessity of employee benefit costs: Testimony of Andrew R. Carlin

Discussion of reasonableness and necessity of salaries and incentives:
 Testimony of Andrew R. Carlin

Class of Service: Corporate Communications Supporting Witness: Brian Bond

AEPSC Per Books: \$ 668,104
Pro-Forma Adjustments: \$ (6,966)
AEPSC Requested in Cost of Service: \$ 661,139

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Brian Bond
 Testimony of Brian J. Frantz
 Sections VIII.B, pages 25 - 29
 Section V.Q., pages 114 - 115

### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
by Benefiting Locations billed by this Class:
by the Activities performed by this Class:
by Departments within this Class:
by Component of cost, i.e. labor, outside services, materials:
W/P Frantz - 2B, page 9 of 11, line 331
W/P Frantz - 3B, page 18 of 21, line 682
W/P Frantz - 4B, page 45 of 54, line 1887
W/P Frantz - 5, page 5 of 6, line 190
W/P Frantz - 7B, page 3 of 4, line 90

by Category of Service discussed in testimony:
 by FERC Account and total pro-forma amount:
 Exhibit BJF-7A, page 1 of 2, line 49
 Exhibit BJF-1A, page 2 of 3, column (p), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 14 of 18, line 626

listing of invoices removed from request for this Class:
 W/P Frantz - 9D

#### To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:
 Discussion of AEPSC cost trends, benchmarking and cost allocation:
 Discussion of reasonableness and necessity of employee benefit costs:
 Testimony of Brian J. Frantz, Section III
 Testimony of Patrick Baryenbruch
 Testimony of Andrew R. Carlin

Discussion of reasonableness and necessity of salaries and incentives:
 Testimony of Andrew R. Carlin

Class of Service: Environmental Services Supporting Witness: Brian Bond

	Total
AEPSC Per Books:	\$ 4,027,742
Pro-Forma Adjustments	\$ (24,379)
AEPSC Requested in Cost of Service:	\$ 4,003,363

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Brian Bond
 Testimony of Brian J. Frantz
 Section X.C., pages 36 - 39
 Section V.R., pages 116 - 117

## To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
by Benefiting Locations billed by this Class:
by He Activities performed by this Class:
by Departments within this Class:
by Component of cost, i.e. labor, outside services, materials:
W/P Frantz - 2B, page 4 of 11, line 123
W/P Frantz - 3B, page 6 of 21, line 225
W/P Frantz - 4B, page 16 of 54, line 642
W/P Frantz - 5, page 3 of 6, line 103
W/P Frantz - 7B, page 2 of 4, line 40

by Category of Service discussed in testimony:
 by FERC Account and total pro-forma amount:
 Exhibit BJF-7A, page 2 of 2, line 58
 Exhibit BJF-1A, page 2 of 3, column (q), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 6 of 18, line 244

listing of invoices removed from request for this Class:
 W/P Frantz - 9D

## To review other testimony supporting elements of this Class:

Discussion of affiliate accounting and billing process:

Testimony of Brian J. Frantz, Section III

Discussion of AFRSC and transfer hands benefit and and allegation.

Testimony of Patrick Paragraphy and and allegation.

Discussion of AEPSC cost trends, benchmarking and cost allocation:
 Discussion of reasonableness and necessity of employee benefit costs:
 Testimony of Patrick Baryenbruch
 Testimony of Andrew R. Carlin

• Discussion of reasonableness and necessity of salaries and incentives. Testimony of Andrew R. Carlin

5

Class of Service Regulated Commercial Operations

Supporting Witness

Scott Mertz

### Discussion of reasonableness, necessity and methods of allocation for this Class:

- Testimony of Scott Mertz
- · Testimony of Brian J. Frantz

#### To review the amount included in the Company's request for this Class of Service:

- by Allocation Factor used to bill services:
- by Benefiting Locations billed by this Class:
- · by the Activities performed by this Class.
- · by Departments within this Class
- by Component of cost, i.e. labor, outside services, materials:
- · by Category of Service discussed in testimony.
- by FERC Account and total pro-forma amount:
- by FERC Account with pro-formas by FERC:
- listing of invoices removed from request for this Class

#### To review other testimony supporting elements of this Class:

- Discussion of affiliate accounting and billing process:
- Discussion of AEPSC cost trends, benchmarking and cost allocation:
- Discussion of reasonableness and necessity of employee benefit costs.
- Discussion of reasonableness and necessity of salaries and incentives:

Section V., pages 14 - 20 Section V S., pages 117 - 119

W/P Frantz - 2B, page 3 of 11, line 107

W/P Frantz - 3B, page 5 of 21, line 187

W/P Frantz - 4B, page 15 of 54, line 575

W/P Frantz - 5, page 3 of 6, line 95

W/P Frantz - 7B, page 2 of 4, line 35 Exhibit BJF-7A, page 2 of 2, line 60

Exhibit BJF-1A, page 2 of 3, column (r), line 95

W/P Frantz - 1, page 5 of 18, line 214

W/P Frantz - 9G

Testimony of Brian J. Frantz, Section III Testimony of Patrick Baryenbruch Testimony of Andrew R. Carlin Testimony of Andrew R. Carlin

-		1	
Class of Service:	Fuel Procurement	Supporting Witness:	Amy Jeffries

	Total
AEPSC Per Books:	\$ 312,230
Pro-Forma Adjustments:	\$ (2,436)
AEPSC Requested in Cost of Service:	\$ 309,794

### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Amy Jeffries
 Testimony of Brian J. Frantz
 Section VI. pages 18 - 21
 Section V.T., pages 119 - 120

## To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
by Benefiting Locations billed by this Class:
by Benefiting Locations billed by this Class:
by the Activities performed by this Class:
by Departments within this Class:
by Departments within this Class:
by Component of cost, i.e. labor, outside services, materials:
by Category of Service discussed in testimony:
W/P Frantz - 2B, page 4 of 11, line 131
W/P Frantz - 4B, page 16 of 54, line 652
W/P Frantz - 5, page 3 of 6, line 105
W/P Frantz - 7B, page 2 of 4, line 45
Exhibit BJF-7A, page 2 of 2, line 62

by FERC Account and total pro-forma amount:
 Exhibit BJF-1A, page 2 of 3, column (s), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 6 of 18, line 253

• listing of invoices removed from request for this Class: W/P Frantz - 9H

## To review other testimony supporting elements of this Class:

Class of Service: Internal Support Supporting Witness: Brian J. Frantz

AEPSC Per Books: \$ 1,471,974
Pro-Forma Adjustments: \$ (197,348)
AEPSC Requested in Cost of Service: \$ 1,274,626

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

Testimony of Brian J. Frantz
 Section IV.D., pages 73 - 76

#### To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 by Benefiting Locations billed by this Class:
 by Benefiting Locations billed by this Class:
 by the Activities performed by this Class:
 by Departments within this Class.
 by Department of cost, i.e. labor, outside services, materials:
 W/P Frantz - 2B, page 8 of 11, line 283
 W/P Frantz - 3B, page 16 of 21, line 614
 W/P Frantz - 4B, page 42 of 54, line 1736
 W/P Frantz - 5, page 5 of 6, line 172
 W/P Frantz - 7B, page 3 of 4, line 75

• by Category of Service discussed in testimony: Exhibit BJF-7A, page 2 of 2, line 66

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 3 of 3, column (u), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 13 of 18, line 579

### To review other testimony supporting elements of this Class:

Class of Service: AEPSC Incentives Supporting Witness: Brian J. Frantz

AEPSC Per Books: \$ 12,114,476

Pro-Forma Adjustments: \$ (8,114,567)

AEPSC Requested in Cost of Service: \$ 3,999,909

#### Discussion of reasonableness, necessity and methods of allocation for this Class:

· Testimony of Brian J. Frantz

Sections IV.E., page 76

## To review the amount included in the Company's request for this Class of Service:

by Allocation Factor used to bill services:
 by Benefiting Locations billed by this Class:
 by Benefiting Locations billed by this Class:
 by the Activities performed by this Class:
 by Departments within this Class:
 by Department of cost, i.e. labor, outside services, materials:
 W/P Frantz - 2B, page 10 of 11, line 378
 W/P Frantz - 3B, page 20 of 21, line 797
 W/P Frantz - 4B, page 52 of 54, line 2177
 W/P Frantz - 5, page 6 of 6, line 202
 W/P Frantz - 7B, page 4 of 4, line 101

• by Category of Service discussed in testimony: Exhibit BJF-7A, page 2 of 2, line 68

• by FERC Account and total pro-forma amount: Exhibit BJF-1A, page 3 of 3, column (w), line 95

• by FERC Account with pro-formas by FERC: W/P Frantz - 1, page 16 of 18, line 713

### To review other testimony supporting elements of this Class:

## Affiliate Schedule Descriptions of Exhibits BJF-1-14

Discussed below is each of the affiliate schedules provided in Exhibits BJF 1-14.

## **Exhibit BJF-1**

The company provides Exhibit BJF-1A, which shows the AEPSC adjusted cost of service billings to SWEPCo by the twenty-two classes of affiliate service and FERC accounts. The company also provides a similar exhibit, Exhibit BJF-1B, for adjusted affiliate cost of service charged by affiliates other than AEPSC, presented by FERC account.

## **Exhibit BJF-2**

The Company prepared a one-page summary showing affiliate costs in three columns: Test Year per Book, Pro-Forma Adjustments, and Adjusted Basis. This summary Exhibit of BJF-2A references details provided in Exhibits BJF-2B and BJF-2C, which detail the cost billed by each affiliate, including affiliate name, FERC account, service provided (FERC account title), As Billed Amount, Total Adjustments, and the amount Included in Cost of Service.

## Exhibit BJF-3

The Company provides a detailed organization chart of AEP Corporation and all subsidiaries.

### **Exhibit BJF-4**

The Company provides a written narrative of the types of services provided by AEPSC and other affiliates. Additionally, the Company witnesses, shown on Table 2 in Brian Frantz' testimony, individually describe the services provided and address the reasonableness and necessity of the requested costs by class of service, for their areas of expertise.

## **Exhibit BJF-5**

The Company provides an exhibit showing each capital work order billed by AEPSC to SWEPCo and placed into service between July 1, 2016 and the test year end of March 31, 2020. The exhibit also provides the business unit incurring the cost, the work order title and amount billed, and includes a footnoted description of the more significant work orders.

## **Exhibit BJF-6**

The Company provides a summary, Exhibit BJF-6A, of all affiliate pro-forma adjustments, including a description and purpose of the adjustment. Exhibits BJF-6B and BJF-6C provide the pro-forma adjustments as applied to each FERC account. See also

Exhibit BJF-18 to Brian Frantz' testimony for the calculation of each pro-forma adjustment.

## Exhibit BJF-7

The Company provides exhibits, Exhibit BJF-7A and BJF-7B, detailing by class of service, the categories of service within each class and the adjusted affiliate billings to SWEPCo included in cost of service test year amounts. Each Company witness listed in the column titled "Reasonableness, Necessity and No Higher Than Standard" provides detailed testimony by class which supports these standards, using the "Guiding Principles" in the Commission's T&D Investor Owned Utility RFP, including cost trends, budgets, headcount analyses, benchmarking and outsourcing.

## **Exhibit BJF-8**

The Company provides a schedule summarized by affiliate company and FERC account total amount of service provided by SWEPCO to the affiliate in cost of service accounts.

## Exhibit BJF-9

The Company provides in Exhibit BJF-9A, which is a narrative describing the AEPSC work order billing system, the accounting codes used, and a description of the application of various overheads. Additionally, Exhibit BJF-9B provides for the test year each of the monthly derivations of all allocation factors by business unit. For example, the schedule shows for each company the actual number of general ledger transactions that were used to calculate the allocations for work orders or activities using allocation factor number eleven, "GL Transactions", and for each of the other allocation factors used by AEPSC for each month of the test year.

## Exhibit BJF-10

The Company provides a narrative of the Billing Controls, including responsibilities, work order review, billing system controls, pre-billing reviews, allocations, budgeting, time reporting and review, affiliate billing review, dispute resolution, internal and external auditing responsibilities, and state and federal reporting requirements. Additionally, Brian Frantz discusses these controls in Section II.B. of his testimony.

## **Exhibit BJF-11**

The Company provides an exhibit showing the allocation factor number, title, description of the calculation and frequency of update.

## Exhibit BJF-12

Exhibit BJF-12A presents the cost of service equivalent billings by AEPSC to all affiliates by class of service. The exhibit provides the amount billed by this summarization for each of the 71 affiliates billed by AEPSC during the test year.

Exhibit BJF-12B provides the same information as Exhibit BJF-12A, but in a percentage format.

Exhibit BJF-12C provides the allocation factor used by AEPSC to bill each affiliate listed in Exhibit BJF-12A by the class of service provided.

## Exhibit BJF-13

The Company provides an exhibit showing the list of project IDs (including description) and work orders (including description) created or closed during the test year and the prior three calendar years. The schedule only includes work orders that could have been used to bill costs to SWEPCO.

## Exhibit BJF-14

The Company provides an exhibit showing the amount of affiliate payroll billed to SWEPCO in the test year in Cost of Service accounts, by FERC account and by affiliate.

# Southwestern Electric Power Company Adjustments to Test Year Expenses For the Test Year Ended March 31, 2020

		Total
Affili	ate Pro-forma Adjustments:	
1	Remove Miscellaneous Items	(\$1,333,706)
2	Reduce Annual Incentive Compensation	(5,487,878)
3	Reduce Long-Term Incentive Compensation	(2,298,741)
4	Remove Corporate Aviation Costs	(1,411,730)
5	Remove Work Order	(1,567,823)
6	Adjust Test Year Benefit Plan Costs	731,739
7	Adjust Headcount to Year-End Level	3,804,876
8	Add Requested AEPSC Donations	191,814
9	Remove EEI Lobbying Costs	(49)
10	Normalize AEPSC Umbrella Trust	368,465
11	Remove SERP Costs	(439,269)
12	Adjust Internal Support Costs	(107,504)
Tota	l Affiliate Pro-forma Adjustments	(\$7,549,806)

## Southwestern Electric Power Company Remove Miscellaneous Items For the Test Year Ended March 31, 2020 Pro-Forma No. 1

Line No.	Description	FERC Account Number	Pro Forma djustment
1	Remove Miscellaneous Items	5000 - Oper Supervision & Engineering	\$ (150,522)
2		5010 - Fuel	(2,250)
3		5020 - Steam Expenses	(181)
4		5060 - Misc Steam Power Expenses	(6,338)
5		5100 - Maint Supv & Engineering	(72,702)
6		5110 - Maintenance of Structures	(154)
7		5120 - Maintenance of Boiler Plant	2,148
8		5130 - Maintenance of Electric Plant	(1,277)
9		5140 - Maintenance of Misc Steam Plt	(38,458)
10		5170 - Oper Supervision & Engineering	20
11		5200 - Steam Expenses	(51)
12		5240 - Misc Nuclear Power Expenses	(1,669)
13		5280 - Maint Supv & Engineering	(5,929)
14		5290 - Maintenance of Structures	(354)
15		5300 - Maint of Reactor Plant Equip	(42)
16		5310 - Maintenance of Electric Plant	(256)
17		5320 - Maint of Misc Nuclear Plant	(582)
18		5350 - Oper Supervision & Engineering	(4,850)
19		5370 - Hydraulic Expenses	(1,100)
20		5390 - Misc Hydr Power Generation Exp	(6,335)
21		5420 - Maintenance of Structures	(306)
22		5430 - Maint Rsrvoirs, Dams & Wtrways	59
23		5440 - Maintenance of Electric Plant	547
24		5450 - Maint of Misc Hydraulic Plant	(1,145)
25		5560 - Sys Control & Load Dispatching	(24,030)
26		5570 - Other Expenses	(19,105)
27		5600 - Oper Supervision & Engineering	(119,428)
28		5612 - Load Dispatch-Mntr&Op TransSys	(6,750)
29		5615 - Reliability,Plng&Stds Develop	(166)
30		5620 - Station Expenses	(881)
31		5630 - Overhead Line Expenses	(164)
32		5640 - Underground Line Expenses	19
33		5660 - Misc Transmission Expenses	(73,176)
34		5680 - Maint Supv & Engineering	(373)
35		5690 - Maintenance of Structures	17
36		5700 - Maint of Station Equipment	(10,419)
37		5710 - Maintenance of Overhead Lines	(2,355)
38		5720 - Maint of Underground Lines	111
39		5730 - Maint of Misc Trnsmssion Plt	(4,589)
40		5800 - Oper Supervision & Engineering	(4,266)
41		5820 - Station Expenses	(3,196)
42		5830 - Overhead Line Expenses	4

43	5860 - Meter Expenses	(300)
44	5880 - Miscellaneous Distribution Exp	(8,491)
45	5900 - Maint Supv & Engineering	20
46	5910 - Maintenance of Structures	(35)
47	5920 - Maint of Station Equipment	(11,283)
48	5930 - Maintenance of Overhead Lines	635
49	5940 - Maint of Underground Lines	2
50	5960 - Maint of Strt Lghtng & Sgnal S	0
51	5980 - Maint of Misc Distribution Plt	(33)
52	9020 - Meter Reading Expenses	(53)
53	9030 - Cust Records & Collection Exp	(9,879)
54	9050 - Misc Customer Accounts Exp	(103)
55	9070 - Supervision - Customer Service	(4,725)
56	9080 - Customer Assistance Expenses	(848)
57	9120 - Demonstrating & Selling Exp	(6,784)
58	9200 - Administrative & Gen Salaries	(216,607)
59	9210 - Office Supplies and Expenses	(119,397)
60	9220 - Administrative Exp Trnsf - Cr	(0)
61	9230 - Outside Services Employed	(286,156)
62	9250 - Injuries and Damages	(4,549)
63	9260 - Employee Pensions & Benefits	(4,217)
64	9301 - General Advertising Expenses	(638)
65	9302 - Misc General Expenses	(97,172)
66	9310 - Rents	(253)
67	9350 - Maintenance of General Plant	(2,366)
68	Total	\$ (1,333,706)

# PURPOSE

To remove charges that the Company has determined it will not request. Each witness and staff reviewed invoices/costs charged to their respective departments and identified charges that should be removed from cost of service.

## Southwestern Electric Power Company Normalize Annual Incentive Compensation For the Test Year Ended March 31, 2020 Pro-Forma No. 2

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
1	Normalize Incentive	5000 - Oper Supervision & Engineering	\$ 1,675,342	\$ (984,923)	\$ 690,418
2	MOITIGINE MOCITIVE	5010 - Fuel	111,500	(65,060)	46,440
3		5020 - Steam Expenses	29,794	(17,415)	12,379
4		5050 - Electric Expenses	468	(294)	173
5		5060 - Misc Steam Power Expenses	(1,152,761)	757,039	(395,722)
6		5100 - Maint Supv & Engineering	51,388	(30,969)	20,419
7		5110 - Maintenance of Structures	69,882	(39,361)	30,521
8		5120 - Maintenance of Boiler Plant	276,408	(166,652)	109,756
9		5130 - Maintenance of Electric Plant	67,210	(40,383)	26,827
10		5140 - Maintenance of Misc Steam Plt	11,986	(6,767)	5,219
11		5240 - Misc Nuclear Power Expenses	0	(0)	-
12		5280 - Maint Supv & Engineering	1,011	(598)	414
13		5290 - Maintenance of Structures	37	(23)	14
14		5300 - Maint of Reactor Plant Equip	3	(2)	1
15		5310 - Maintenance of Electric Plant	1	(1)	0
16		5350 - Oper Supervision & Engineering	654	(387)	267
17		5370 - Hydraulic Expenses	75	(46)	28
18		5390 - Misc Hydr Power Generation Exp	551	(343)	208
19		5450 - Maint of Misc Hydraulic Plant	90	(42)	48
20		5510 - Maint Supv & Engineering	(3)	2	(1)
21		5530 - Maintenance of Generating Plt	1,749	(1,074)	675
22		5560 - Sys Control & Load Dispatching	224,640	(131,015)	93,625
23		5570 - Other Expenses	526,644	(312,317)	214,327
24		5600 - Oper Supervision & Engineering	878,221	(548,347)	329,874
25		5612 - Load Dispatch-Mntr&Op TransSys	131,443	(82,168)	49,275
26		5615 - Reliability,PIng&Stds Develop 5620 - Station Expenses	32,061 823	(20,060)	12,001
27			2,871	(504) (1,785)	319 1,086
28 29		5630 - Overhead Line Expenses 5660 - Misc Transmission Expenses	2,871 190,250	(1,765)	72,262
30		5670 - Rents	190,230	(7)	72,202
31		5680 - Maint Supv & Engineering	1.281	(817)	464
32		5690 - Maintenance of Structures	13	(9)	5
33		5691 - Maint of Computer Hardware	1,177	(737)	439
34		5692 - Maint of Computer Software	19,015	(11,868)	7,147
35		5700 - Maint of Station Equipment	28,939	(18,162)	10,777
36		5710 - Maintenance of Overhead Lines	4,278	(2,719)	1,559
37		5730 - Maint of Misc Trnsmssion Plt	195	(122)	73
38		5800 - Oper Supervision & Engineering	200,838	(124,340)	76,497
39		5820 - Station Expenses	8,921	(5,536)	3,386
40		5830 - Overhead Line Expenses	65	(43)	22
41		5840 - Underground Line Expenses	2,473	(1,553)	920
42		5860 - Meter Expenses	25,294	(16,111)	9,183
43		5880 - Miscellaneous Distribution Exp	(387,100)	255,041	(132,059)
44		5900 - Maint Supv & Engineering	1,654	(1,035)	619
45		5920 - Maint of Station Equipment	12,493	(7,812)	4,681
46		5930 - Maintenance of Overhead Lines	7,792	(4,943)	2,849
47		5970 - Maintenance of Meters	40	(25)	14
48		9010 - Supervision - Customer Accts	8,989	(5,724)	3,264
49		9020 - Meter Reading Expenses	15,599	(9,895)	5,704
50		9030 - Cust Records & Collection Exp	1,126,010	(718,889)	407,121
51		9050 - Misc Customer Accounts Exp	2,844	(1,810)	1,034
52		9070 - Supervision - Customer Service	14,053	(9,005)	5,048
53		9080 - Customer Assistance Expenses	8,083	(5,186)	2,897
54 55		9100 - Misc Cust Svc&Informational Ex	2,968 171	(1,807)	1,161
55 56		9120 - Demonstrating & Selling Exp 9200 - Administrative & Gen Salaries		(80)	91
56 57		9200 - Administrative & Gen Salaries 9210 - Office Supplies and Expenses	4,363,996 1,537	(2,763,992) (954)	1,600,003 584
51		32 To - Office Supplies and Expenses	1,557	(334)	304

58	9220 - Administrative Exp Trnsf - Cr		-	-
59	9230 - Outside Services Employed	(33,147)	21,586	(11,560)
60	9250 - Injuries and Damages	3,681	(2,428)	1,253
61	9260 - Employee Pensions & Benefits	3,605	(2,333)	1,273
62	9280 - Regulatory Commission Exp	308,662	(200,371)	108,291
63	9301 - General Advertising Expenses	27	(18)	9
64	9302 - Misc General Expenses	27,689	(17,238)	10,451
65	9350 - Maintenance of General Plant	27,771	(17,451)	10,320
66	Total	\$ 8,942,256	\$ (5,487,878)	\$ 3,454,378

## PURPOSE

To normalize incentive accruals to a level excluding financial measures. The test year was normalized by taking the per books incentive accrual and reducing to 100% to represent a level 12 months. Then the incentives were further normalized to exclude incentives tied to financial measures.

### Southwestern Electric Power Company Normalize Long-Term Incentive Compensation For the Test Year Ended March 31, 2020 Pro-Forma No. 3

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
1	Normalize LTIP	5000 - Oper Supervision & Engineering	\$ 383,072	\$ (288,940)	\$ 94,132
2		5010 - Fuel	26,081	(19,856)	6,225
3		5020 - Steam Expenses	5,762	(4,718)	1,044
4		5050 - Electric Expenses	137	(107)	30
5		5060 - Misc Steam Power Expenses	44,199	(24,741)	19,458
6		5100 - Maint Supv & Engineering	12,874	(9,779)	3,095
7		5110 - Maintenance of Structures	20,313	(14,658)	5,655
8		5120 - Maintenance of Boiler Plant	54,146	(40,801)	13,346
9		5130 - Maintenance of Electric Plant	15,010	(11,325)	3,685
10		5140 - Maintenance of Misc Steam Plt	3,848	(2,803)	1,045
11		5280 - Maint Supv & Engineering	202	(155)	47
12		5290 - Maintenance of Structures	16	(9)	7
13		5300 - Maint of Reactor Plant Equip	1	(1)	-
14		5310 - Maintenance of Electric Plant	0	(0)	-
15		5350 - Oper Supervision & Engineering	164	(125)	39
16		5370 - Hydraulic Expenses	14	(14)	
17		5390 - Misc Hydr Power Generation Exp	213	(138)	75
18		5450 - Maint of Misc Hydraulic Plant	21	(20)	2
19		5510 - Maint Supv & Engineering	(1)	1	-
20		5530 - Maintenance of Generating Plt	483	(390)	93
21		5560 - Sys Control & Load Dispatching	51,631	(38,299)	13,332
22		5570 - Other Expenses	129,349	(94,897)	34,452
23		5600 - Oper Supervision & Engineering	160,146	(115,192)	44,954
24		5612 - Load Dispatch-Mntr&Op TransSys	20,213	(15,136)	5,077
25		5615 - Reliability,Plng&Stds Develop	4,795	(3,618)	1,177
26		5620 - Station Expenses	129	(118)	11
27		5630 - Overhead Line Expenses	391	(306)	85
28		5660 - Misc Transmission Expenses	116,759	(82,446)	34,313
29		5670 - Rents	3	(2)	1
30		5680 - Maint Supv & Engineering	172	(159)	13
31		5690 - Maintenance of Structures	1	(1)	~
32		5691 - Maint of Computer Hardware	179	(137)	42
33		5692 - Maint of Computer Software	3,809	(2,631)	1,178
34		5700 - Maint of Station Equipment	4,202	(3,271)	931
35		5710 - Maintenance of Overhead Lines	836	(569)	268
36		5730 - Maint of Misc Trnsmssion Plt	26	(21)	4
37		5800 - Oper Supervision & Engineering	60,845	(39,344)	21,501
38		5820 - Station Expenses	1,388	(1,058)	330
39		5830 - Overhead Line Expenses	10	(9)	1
40		5840 - Underground Line Expenses	510	(489)	21
41		5860 - Meter Expenses	5,210	(3,490)	1,721
42		5880 - Miscellaneous Distribution Exp	(42,091)	54,878	12,787
43		5900 - Maint Supv & Engineering	475	(309)	166
44		5920 - Maint of Station Equipment	3,872	(3,092)	780
45		5930 - Maintenance of Overhead Lines	2,853	(1,808)	1,045
46		5970 - Maintenance of Meters	3	(3)	-
47		9010 - Supervision - Customer Accts	883	(676)	207
48		9020 - Meter Reading Expenses	1,421	(1,098)	323
49		9030 - Cust Records & Collection Exp	119,730	(91,184)	28,546
50		9050 - Misc Customer Accounts Exp	260	(201)	59
51		9070 - Supervision - Customer Service	1,245	(966)	279
52		9080 - Customer Assistance Expenses	575	(445)	130
53		9100 - Misc Cust Svc&Informational Ex	651	(485)	165
54		9120 - Demonstrating & Selling Exp	22	(16)	6
55		9200 - Administrative & Gen Salaries	1,835,596	(1,347,958)	487,638

#### Southwestern Electric Power Company Normalize Long-Term Incentive Compensation For the Test Year Ended March 31, 2020 Pro-Forma No. 3

Line No	Description	FERC Account Number	Total Company Per Books	Pro Forma Adjustment	Total Company Request
56		9210 - Office Supplies and Expenses	528	(400)	128
57		9230 - Outside Services Employed	37	(30)	7
58		9250 - Injuries and Damages	3,022	(2,222)	799
59		9260 - Employee Pensions & Benefits	1,054	(815)	240
60		9280 - Regulatory Commission Exp	103,263	(73,389)	29,874
61		9301 - General Advertising Expenses	3	(3)	· -
62		9302 - Misc General Expenses	6.784	(5.043)	1.741
63		9350 - Maintenance of General Plant	4,876	(3,707)	1,169
64		Total	\$ 3,172,220	\$ (2,298,741)	\$ 873,479

## PURPOSE

To normalize long-term incentive accruals to a level that excludes financial measures. This adjustment normalizes the test year to reflect the expected future value for the compensation. Additionallly, long-term incentives were further reduced to exclude incentives tied to financial measures.

## Southwestern Electric Power Company Remove Corporate Aviation Costs For the Test Year Ended March 31, 2020 Pro-Forma No. 4

Line No	Description	FERC Account Number	Co	Total mpany Per Books	Pro Forma djustment	Company
1	Remove Aviation	5000 - Oper Supervision & Engineering	\$	243,791	\$ (243,791)	\$ -
2		5060 - Misc Steam Power Expenses		44	(44)	-
3		5600 - Oper Supervision & Engineering		64,377	(64,377)	~
4		5660 - Misc Transmission Expenses		12,052	(12,052)	-
5		9030 - Cust Records & Collection Exp		6,830	(6,830)	-
6		9200 - Administrative & Gen Salaries		(205)	205	-
7		9210 - Office Supplies and Expenses		1,081,952	(1,081,952)	-
8		9230 - Outside Services Employed		103	(103)	-
9		9302 - Misc General Expenses		2,454	(2,454)	-
10		9310 - Rents		332	 (332)	 
11		Total	\$	1,411,730	\$ (1,411,730)	\$ -

## PURPOSE

To remove all costs related to operation and maintenance of AEP's aircraft.

## Southwestern Electric Power Company Remove Work Order For the Test Year Ended March 31, 2020 Pro-Forma No. 5

Line No.	Description	FERC Account Number		o Forma ustment
140.	Description	1 LIVE Account Number		usunent
1	SARAC82701	9280 Regulatory Commission Exp	\$	(7,631)
2	SARIRP1801	9280 Regulatory Commission Exp		(902)
3	SEECRFSW01	9280 Regulatory Commission Exp		(6,896)
4	SF00002501	9280 Regulatory Commission Exp		(163)
5	SF000R1301	9280 Regulatory Commission Exp		(20,379)
6	SF000R1401	9280 Regulatory Commission Exp		(10,920)
7	SFER206W01	9280 Regulatory Commission Exp		(5,303)
8	SLAIRP1901	9280 Regulatory Commission Exp		(254,470)
9	SPSWAR1901	9280 Regulatory Commission Exp	(*	1,182,815)
10	STXFLR1901	9280 Regulatory Commission Exp		(6)
11	SWEPCO1601	9280 Regulatory Commission Exp		(1,119)
12	SWEST20501	9280 Regulatory Commission Exp		(802)
13	SWESTTFR01	9280 Regulatory Commission Exp		(30,407)
14	SWLABC1901	9280 Regulatory Commission Exp		(12,015)
15	SWPCTX1201	9280 Regulatory Commission Exp		(742)
16	SWPTAX1801	9280 Regulatory Commission Exp		(286)
17	SWPTXVAR01	9280 Regulatory Commission Exp		(32,966)
18		Total	\$ (*	1,567,823)

# PURPOSE

To remove charges related to work orders recoverable through other rate-making mechanisms.

## Southwestern Electric Power Company Adjust Test Year Benefit Plan Costs For the Test Year Ended March 31, 2020 Pro-Forma No. 6

Line No	Description	FERC Account Number	o Forma justment
1	Adjust Test Year Benefit Plan Costs	5000 - Oper Supervision & Engineering	\$ 52,309
2 3		5010 - Fuel 5020 - Steam Expenses	3,624 832
4		5050 - Electric Expenses	22
5		5060 - Misc Steam Power Expenses	3.428
6		5100 - Maint Supv & Engineering	1,854
7		5110 - Maintenance of Structures	2,927
8		5120 - Maintenance of Boiler Plant	6,337
9		5130 - Maintenance of Electric Plant	1,631
10		5140 - Maintenance of Misc Steam Plt	596
11		5280 - Maint Supv & Engineering	31
12		5290 - Maintenance of Structures	2
13		5300 - Maint of Reactor Plant Equip	0
14		5310 - Maintenance of Electric Plant	0
15		5350 - Oper Supervision & Engineering	24
16		5370 - Hydraulic Expenses	2
17		5390 - Misc Hydr Power Generation Exp	26
18		5450 - Maint of Misc Hydraulic Plant	5
19		5510 - Maint Supv & Engineering	(0)
20		5530 - Maintenance of Generating Plt	57
21		5560 - Sys Control & Load Dispatching	7,141
22		5570 - Other Expenses	16,005
23		5600 - Oper Supervision & Engineering	30,858
24		5612 - Load Dispatch-Mntr&Op TransSys	4,810
25		5615 - Reliability,PIng&Stds Develop	1,134
26		5620 - Station Expenses	34
27		5630 - Overhead Line Expenses	92
28		5660 - Misc Transmission Expenses	6,851
29		5670 - Rents	1 47
30		5680 - Maint Supv & Engineering 5690 - Maintenance of Structures	0
31		5691 - Maintenance of Structures 5691 - Maint of Computer Hardware	45
32 33		5692 - Maint of Computer Flatdware	714
34		5700 - Maint of Station Equipment	1,001
35		5710 - Maintenance of Overhead Lines	108
36		5730 - Maint of Misc Trnsmssion Plt	6
37		5800 - Oper Supervision & Engineering	5,753
38		5820 - Station Expenses	347
39		5830 - Overhead Line Expenses	2
40		5840 - Underground Line Expenses	68
41		5860 - Meter Expenses	947
42		5880 - Miscellaneous Distribution Exp	5,422
43		5900 - Maint Supv & Engineering	43
44		5920 - Maint of Station Equipment	427
45		5930 - Maintenance of Overhead Lines	236
46		5970 - Maintenance of Meters	2
47		9010 - Supervision - Customer Accts	407

## Southwestern Electric Power Company Adjust Test Year Benefit Plan Costs For the Test Year Ended March 31, 2020 Pro-Forma No. 6

Line				Forma
_No	Description	FERC Account Number	Adjı	ustment
48		9020 - Meter Reading Expenses		711
49		9030 - Cust Records & Collection Exp		48,644
50		9050 - Misc Customer Accounts Exp		144
51		9070 - Supervision - Customer Service		628
52		9080 - Customer Assistance Expenses		372
53		9100 - Misc Cust Svc&Informational Ex		92
54		9120 - Demonstrating & Selling Exp		14
55		9200 - Administrative & Gen Salaries		117,770
56		9210 - Office Supplies and Expenses		45
57		9230 - Outside Services Employed		396,665
58		9250 - Injuries and Damages		72
59		9260 - Employee Pensions & Benefits		122
60		9280 - Regulatory Commission Exp		8,296
61		9301 - General Advertising Expenses		2
62		9302 - Misc General Expenses		967
63		9350 - Maintenance of General Plant		987
64		Total	\$	731,739

## PURPOSE

To adjust pension, other post-retirement benefits and SFAS 122 costs based upon current actuarial data.

## Southwestern Electric Power Company Adjust Headcount to Year-End Level For the Test Year Ended March 31, 2020 Pro-Forma No. 7

Line No.	Description	FERC Account Number		Pro Forma Adjustment	
4	11 1 4 A P 4	5000 0 0 11 0 5 1	•	200 540	
1	Headcount Adjustment	5000 - Oper Supervision & Engineering	\$	609,540	
2		5010 - Fuel		42,067 9,783	
3		5020 - Steam Expenses			
4		5050 - Electric Expenses		252	
5		5060 - Misc Steam Power Expenses		39,848	
6		5100 - Maint Supv & Engineering 5110 - Maintenance of Structures		21,746	
7 8		5110 - Maintenance of Structures 5120 - Maintenance of Boiler Plant		34,780 75,011	
9		5130 - Maintenance of Electric Plant		75,011 19,247	
10		5140 - Maintenance of Misc Steam Plt		7,081	
11		5240 - Misc Nuclear Power Expenses		7,001	
12		•		364	
13		5280 - Maint Supv & Engineering 5290 - Maintenance of Structures		22	
14		5300 - Maint of Reactor Plant Equip		0	
15		5310 - Maintenance of Electric Plant		1	
16		5350 - Oper Supervision & Engineering		274	
17		5370 - Oper Supervision & Engineering 5370 - Hydraulic Expenses		26	
18		5390 - Misc Hydr Power Generation Exp		314	
19		5450 - Maint of Misc Hydraulic Plant		54	
20		5510 - Maint Supv & Engineering		(0)	
21		5530 - Maintenance of Generating Plt		672	
22		5560 - Sys Control & Load Dispatching		83,883	
23		5570 - Other Expenses		187,762	
24		5600 - Oper Supervision & Engineering		358,219	
25		5612 - Load Dispatch-Mntr&Op TransSys		56,225	
26		5615 - Reliability,PIng&Stds Develop		13,304	
27		5620 - Station Expenses		388	
28		5630 - Overhead Line Expenses		1,066	
29		5660 - Misc Transmission Expenses		79,882	
30		5670 - Rents		7	
31		5680 - Maint Supv & Engineering		542	
32		5690 - Maintenance of Structures		3	
33		5691 - Maint of Computer Hardware		525	
34		5692 - Maint of Computer Software		8,276	
35		5700 - Maint of Station Equipment		11,614	
36		5710 - Maintenance of Overhead Lines		1,243	
37		5730 - Maint of Misc Trnsmssion Plt		70	
38		5800 - Oper Supervision & Engineering		64,796	
39		5820 - Station Expenses		4,059	
40		5830 - Overhead Line Expenses		22	
41		5840 - Underground Line Expenses		758	

## Southwestern Electric Power Company Adjust Headcount to Year-End Level For the Test Year Ended March 31, 2020 Pro-Forma No. 7

Line			Pro Forma
No.	Description	FERC Account Number	Adjustment
42		5860 - Meter Expenses	10,667
43		5880 - Miscellaneous Distribution Exp	61,383
44		5900 - Maint Supv & Engineering	474
45		5920 - Maint of Station Equipment	4,957
46		5930 - Maintenance of Overhead Lines	2,658
47		5970 - Maintenance of Meters	20
48		9010 - Supervision - Customer Accts	4,577
49		9020 - Meter Reading Expenses	8,108
50		9030 - Cust Records & Collection Exp	538,030
51		9050 - Misc Customer Accounts Exp	1,670
52		9070 - Supervision - Customer Service	7,169
53		9080 - Customer Assistance Expenses	4,389
54		9100 - Misc Cust Svc&Informational Ex	851
55		9120 - Demonstrating & Selling Exp	169
56		9200 - Administrative & Gen Salaries	1,303,857
57		9210 - Office Supplies and Expenses	110
58		9230 - Outside Services Employed	60
59		9250 - Injuries and Damages	841
60		9260 - Employee Pensions & Benefits	1,390
61		9280 - Regulatory Commission Exp	97,877
62		9301 - General Advertising Expenses	21
63		9302 - Misc General Expenses	10,924
64		9350 - Maintenance of General Plant	10,950
65		Total	\$ 3,804,876

# **PURPOSE**

To adjust test year AEPSC payroll charges to SWEPCO to correspond to test year end salaries and headcount. Also to include a merit increase for applicable employees.

## Southwestern Electric Power Company Add Requested AEPSC Donations For the Test Year Ended March 31, 2020 Pro-Forma No. 8

Line No.	Description	FERC Account Number	-	Pro Forma Adjustment	
1 2	Add Donations	4261 - Donations 4264 - Civic & Political Activities	\$	152,838 27,501	
3		4265 - Other Deductions		11,475	
4		Total	\$	191,814	

## **PURPOSE**

Add AEPSC donations for which the company is requesting recovery. All AEPSC donations charged to SWEPCO were reviewed to determine those to include in request.

# Southwestern Electric Power Company Remove EEI Lobbying Costs For the Test Year Ended March 31, 2020 Pro-Forma No. 9

Line No.	Description	Description FERC Account Number						
1	Remove EEI Lobbying	9302 Misc General Expenses	\$	(49)				
P	URPOSE		]					
	o remove EEI expenses related pelow-the-line" accounts.	to lobbying that were not charged to						

# Southwestern Electric Power Company Normalize the AEPSC Umbrella Trust For the Test Year Ended March 31, 2020 Pro-Forma No. 10

Line No.	Description	FERC Account Number	Pro Forma Adjustment				
1	Normalize AEPSC Umbrella Trust	9230 Outside Services Employed	\$	368,465			
Nor	RPOSE  malize the test year impact of the AEPSC  ets related to the cash surrender value of  nd of the change in the value of these po	insurance policies, to reflect a five-year	Paris.				

# Southwestern Electric Power Company Remove SERP Costs For the Test Year Ended March 31, 2020 Pro-Forma No. 11

Line No.	Description	FERC Account Number	o Forma ustment
1	Remove SERP	5000 - Oper Supervision & Engineering	\$ (8,359)
2		5010 - Fuel	(582)
3		5020 - Steam Expenses	(133)
4		5050 - Electric Expenses	(4)
5		5060 - Misc Steam Power Expenses	(545)
6		5100 - Maint Supv & Engineering	(299)
7		5110 - Maintenance of Structures	(472)
8		5120 - Maintenance of Boiler Plant	(1,007)
9		5130 - Maintenance of Electric Plant	(259)
10		5140 - Maintenance of Misc Steam Plt	(96)
11		5280 - Maint Supv & Engineering	(5)
12		5290 - Maintenance of Structures	(0)
13		5300 - Maint of Reactor Plant Equip	(0)
14		5310 - Maintenance of Electric Plant	(0)
15		5350 - Oper Supervision & Engineering	(4)
16		5370 - Hydraulic Expenses	(0)
17		5390 - Misc Hydr Power Generation Exp	(4)
18		5450 - Maint of Misc Hydraulic Plant	(1)
19		5510 - Maint Supv & Engineering	0
20		5530 - Maintenance of Generating Plt	(9)
21		5560 - Sys Control & Load Dispatching	(1,141)
22		5570 - Other Expenses	(2,557)
23		5600 - Oper Supervision & Engineering	(4,928)
24		5612 - Load Dispatch-Mntr&Op TransSys	(768)
25		5615 - Reliability,Plng&Stds Develop	(180)
26		5620 - Station Expenses	(6)
27		5630 - Overhead Line Expenses	(14)
28		5660 - Misc Transmission Expenses	(1,085)
29		5670 - Rents	(0)
30		5680 - Maint Supv & Engineering	(8)
31		5690 - Maintenance of Structures	(0)
32		5691 - Maint of Computer Hardware	(7)
33		5692 - Maint of Computer Software	(114)
34 35		5700 - Maint of Station Equipment	(159)
35 36		5710 - Maintenance of Overhead Lines 5730 - Maint of Misc Trnsmssion Plt	(17)
36 37		5730 - Maint of Misc Thismssion Pit 5800 - Oper Supervision & Engineering	(1) (917)
37 38		5820 - Station Expenses	(56)
39		5830 - Overhead Line Expenses	(0)
39 40		5840 - Underground Line Expenses	(11)
40 41		5860 - Meter Expenses	(11)
41		Jood - Merel Exhelises	(152)

42	5880 - Miscellaneous Distribution Exp	(866)
43	5900 - Maint Supv & Engineering	(7)
44	5920 - Maint of Station Equipment	(69)
45	5930 - Maintenance of Overhead Lines	(38)
46	5970 - Maintenance of Meters	(0)
47	9010 - Supervision - Customer Accts	(65)
48	9020 - Meter Reading Expenses	(114)
49	9030 - Cust Records & Collection Exp	(7,766)
50	9050 - Misc Customer Accounts Exp	(23)
51	9070 - Supervision - Customer Service	(100)
52	9080 - Customer Assistance Expenses	(60)
53	9100 - Misc Cust Svc&Informational Ex	(15)
54	9120 - Demonstrating & Selling Exp	(2)
55	9200 - Administrative & Gen Salaries	(18,849)
56	9210 - Office Supplies and Expenses	(7)
57	9230 - Outside Services Employed	(385,730)
58	9250 - Injuries and Damages	(11)
59	9260 - Employee Pensions & Benefits	(19)
60	9280 - Regulatory Commission Exp	(1,317)
61	9301 - General Advertising Expenses	(0)
62	9302 - Misc General Expenses	(155)
63	9350 - Maintenance of General Plant	(158)
64	Total	\$ (439,269)

# PURPOSE

To remove all costs related to Supplemental Executive Retirement Plan (SERP).

# Southwestern Electric Power Company Adjust AEPSC Internal Support For the Test Year Ended March 31, 2020 Pro-Forma No. 11

Line No.	Description	FERC Account Number	-	ro Forma djustment
1	Internal Support Adj	9230 Outside Services Employed	\$	(107,504)

# PURPOSE

To decrease AEPSC internal support billed to SWEPCO by the ratio of AEPSC related pro-forma's to the per books AEPSC billing to SWEPCO.

# **AEP Service Corporation Billing Summary**

# SWEPCO INT CONSOL

March 2020 Total AEPSC Bill \$15,557,006

E	Billed From Department	Actuals Billed	Budget Billed	Variance		
11991R	Generation	\$2,517,370	\$3,699,612	(\$1,182,242)		
12916R	AEP Transmission	\$2,653,341	\$1,814,869	\$838,473		
NONBU	Orgs Excluded from BU View	\$1,138,017	(\$227,207)	\$1,365,224		
10559R	Chief Executive Officer	\$669,456	\$1,441,113	(\$771,658)		
10038R	Chief Financial Officer	\$1,661,476	\$1,374,911	\$286,565		
10370R	Chief Administrative Officer	\$2,897,450	\$2,802,656	\$94,794		
13254R	Energy Supply	\$39,514	\$10,548	\$28,966		
10610R	Nuclear Generation	(\$272)	\$5,135	(\$5,407)		
13263R	Utilities	\$459,852	\$489,299	(\$29,447)		
13535R	External Affairs	\$3,520,802	\$1,761,513	\$1,759,290		
	TOTAL	\$15,557,006	\$13,172,449	\$2,384,557		

# AEP Service Corporation Billing Summary - by Cost Type

# SWEPCO INT CONSOL

March 2020

**Total AEPSC Bill** 

\$15,557,006

# AEP Service Corporation Actuals Billed by Department and Cost Type

	Department	Actuals Billed	Labor	Fringes & Incentives	Outside Services	Employee Expenses	Shared Services	Materials & Supplies	Other
11991R	Generation	\$2,517,370	\$1,295,187	\$608,048	\$92,732	\$83,112	\$279,838	\$38,369	\$120,085
12916R	AEP Transmission	\$2,653,341	\$1,297,529	\$562,641	\$343,563	\$46,379	\$314,188	\$17,770	\$71,271
NONBU	Orgs Excluded from BU Viev	\$1,138,017	\$1,106	(\$85,422)	(\$59,719)	\$106	\$56,613	(\$2,199)	\$1,227,532
10559R	Chief Executive Officer	\$669,456	\$257,227	\$254,969	(\$344,644)	\$9,692	\$163,222	\$263,363	\$65,625
10038R	Chief Financial Officer	\$1,661,476	\$631,568	\$396,347	\$299,651	\$17,303	\$150,884	\$29,818	\$135,905
10370R	Chief Administrative Officer	\$2,897,450	\$736,117	\$355,910	\$1,260,068	\$23,995	\$385,490	\$39,043	\$96,826
13254R	Energy Supply	\$39,514	\$490	\$197	\$37,823		\$374		\$630
10610R	Nuclear Generation	(\$272)	\$2,198	(\$2,474)					\$4
13263R	Utilities	\$459,852	\$195,859	\$113,389	\$61,607	\$4,950	\$69,857	\$2,363	\$11,826
13535R	External Affairs	\$3,520,802	\$786,370	\$409,611	\$1,920,951	\$30,605	\$287,336	\$47,407	\$38,522
	TOTAL	\$15,557,006	\$5,203,651	\$2,613,218	\$3,612,033	\$216,144	\$1,707,802	\$435,935	\$1,768,225

# Percentage of Cost Type - Actuals Billed From AEP Service Corporation Employee Expenses (1 39 %) Shared Services (10 98 %) Outside Services (23.22 %) Materials & Supplies (2.80 %) Other (11.37 %) Labor (33.45 %)

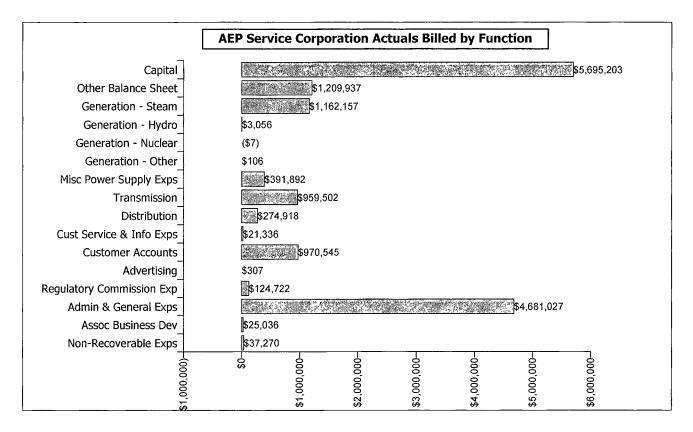
# AEP Service Corporation Billing Summary - by Function

# SWEPCO INT CONSOL

March 2020 Total AEPSC Bill \$15,557,006

# **AEP Service Corporation Actuals Billed by Function and Cost Type**

			<del></del>					
Function	Actuals Billed	Labor	Fringes & Incentives	Outside Services	Employee Expenses	Shared Services	Materials & Supplies	Other
Capital	\$5,695,203	\$1,683,798	\$881,782	\$2,318,303	\$68,287	\$378,619	\$286,007	\$78,407
Other Balance Sheet	\$1,209,937	\$433,513	\$255,147	\$377,920	\$29,080	\$111,182	(\$577)	\$3,672
Generation - Steam	\$1,162,157	\$630,371	\$275,177	\$19,389	\$27,333	\$148,325	\$35,953	\$25,609
Generation - Hydro	\$3,056	\$1,949	\$739			\$349		\$19
Generation - Nuclear	(\$7)	(\$11)	\$4					
Generation - Other	\$106	\$37	<b>\$4</b> 9			\$19		
Misc Power Supply Exps	\$391,892	\$211,364	\$112,297	\$25,929	\$2,702	\$36,771	\$2,188	\$641
Transmission	\$959,502	\$450,490	\$223,408	\$111,891	\$21,703	\$136,591	\$7,299	\$8,120
Distribution	\$274,918	\$126,482	\$65,332	\$20,102	\$4,123	\$46,001	\$3,451	\$9,427
Cust Service & Info Exps	\$21,336	\$10,483	\$4,515	\$74	\$1,321	\$4,880	\$7	\$56
Customer Accounts	\$970,545	\$393,994	\$165,201	\$135,112	\$4,717	\$209,905	\$45,013	\$16,603
Advertising	\$307			\$176	\$125		\$5	
Regulatory Commission Exp	\$124,722	\$70,228	\$43,269			\$10,980		\$244
Admin & General Exps	\$4,681,027	\$1,168,237	\$570,650	\$591,004	\$53,871	\$618,038	\$56,547	\$1,622,680
Assoc Business Dev	\$25,036	\$12,900	\$5,326	\$0	\$2,882	\$3,193	\$32	\$703
Non-Recoverable Exps	\$37,270	\$9,813	\$10,322	\$12,134	\$0	\$2,949	\$10	\$2,043
TOTAL	\$15,557,006	\$5,203,651	\$2,613,218	\$3,612,033	\$216,144	\$1,707,802	\$435,935	\$1,768,225



# American Electric Power Service Corporation Monthly Variance Reporting Package March 2020

Tab 1	AEPSC Bill Variance Summary
Tab 2	AEPSC Bill Cost Category Summary - Income Statement
Tab 3	AEPSC Variance Analysis
Tab 4	Employee Fringe Benefit Loading Rates
Tab 5	Total Bill Variance
Tab 6	Income Statement Variance

Total Bill Variances	Favorable / (Unfavora	ble)
gried + mare lass		
AEPSC Bill Entries		

Buled + Marrials				_					AEPSC C	apital			,	1	J. 1984		4.5	S 44 1	
										*									
AEPSC Bill En	tries						1				ſ							г	
Mar-2019 Mar-2020	EAST AEG 169 308 592	APCO 9 922 142 11 749 364	I&M 4,370,983 12 618 686	KENT 1 881,685 2 474,783	KINGS 390,762 629,188	OPCO 8 002,969 12 238 015	WHEEL 180,865 292 533	EAST TOTAL 24,918,714 40,003,160	WEST PSO 2,244 429 4,361,438	SWEPCO 4,191,721 5,826,564	AEP TEXAS 9 439 589 8,399 671	WEST TOTAL 15,875,740 18,587,672	NON-REG TOTAL 1,282,880 328 901	TRANSCO TOTAL 15,723,851 13,404,851	JV TOTAL (0)	AEPGR TOTAL 366,468 212,732	TRANSOURCE TOTAL 481,549 122 221	ETT TOTAL 1,143,700 1,320,083	AEPSC TOTAL 59,792,902 73,979 620
Variance	169,716	(1,827,222)	(8,247,704)	(593,097)	(238,426)	(4,235,046)	(111,668)	(15,084,446)	(2 117,008)	(1,634,842)	1,039,919	(2,711,932)	953,979	2,319 000	(0)	153,737	359,327	(176 383)	(14,186,718)
Manual Entries	- Other										l								
Mar-2019 Mar-2020	EAST AEG 0 0	APCO 160 346 211	I&M 99,844 46	KENT 27 844 24	KINGS 8 049 3	OPCO 248 788 89	WHEEL 6,971	EAST TOTAL 551,842 376	WEST PSO 93 136 32	SWEPCO 90 007 104	AEP TEXAS 176,400 336	<u>WEST</u> TOTAL 359,544 472	NON-REG TOTAL 0 0	TRANSCO TOTAL 1,385 843	JV TOTAL 0	AEPGR TOTAL 0	TRANSOURCE TOTAL 0 0	ETT TOTAL (2,765) (1,685)	AEPSC TOTAL 910,006 6
Variance	0	160 135	99,797	27,820	8,047	248 698	6,970	551,466	93,104	89,904	176,064	359 071	0	542	0	0	0	(1,081)	909,999
Total AEPSC	Capital										l							1	
Mar-2019 Mar-2020 Variance	EAST AEG 169,308 592 169,716	APCO 10,082,489 11,749,575 (1,667,087)	I&M 4 470 826 12,618 733 (8,147,906)	KENT 1 909,529 2 474 807 (665,278)	KINGS 398,811 629,190 (230,379)	OPCO 8 251,757 12 238 104 (3,986,347)	WHEEL 187 837 292 535 (104,698)	EAST TOTAL 25,470,556 40,003,536 (14,532,980)	WEST PSO 2,337,565 4 361,470 (2,023,905)	SWEPCO 4 281,729 5,826,667 (1 544,938)	AEP TEXAS 9 615 990 8,400,007 1,215,983	WEST TOTAL 16,235,284 18,588,144 (2,352,860)	NON-REG TOTAL 1,282,880 328,901 953,979	TRANSCO TOTAL 15,725,236 13,405,694 2,319,542	JV TOTAL (0) 0	AEPGR TOTAL 366,468 212,732 153,737	TRANSOURCE TOTAL 481,549 122,221 359,327	ETT TOTAL 1,140,935 1,318,399 (177,464)	AEPSC TOTAL 60,702,907 73,979 626 (13,276,719)
variance	100,710	(1,007,007)	(0,147,00)	(000,210)	(200,075)	(0,000,041)	(104,000)					(2,002,000)	000,010	2,010,042		100(701		(111,101)	(10,210)1.10,
								AE	PSC Other Ba	llance Shee	et .								
AEPSC Bill En	tries																	ŀ	İ
Mar-2019 Mar-2020 Variance	EAST AEG 9,136 14,603 (5,466)	APCO 1,285,308 1,467,882 (182,574)	18.M 854 057 883 446 (29,389)	KENT 539 718 506 918 32,801	KINGS 6 688 11 355 (4,667)	OPCO 726,987 842 113 (115,126)	WHEEL 16,365 30 805 (14,441)	EAST TOTAL 3,438,260 3,757,122 (318,863)	WEST PSO 920,758 796,198 124,559	SWEPCO 1 031 418 1 078,576 (47,158)	AEP TEXAS 481,083 688 836 (207,753)	WEST TOTAL 2,433,258 2,563,610 (130,352)	NON-REG TOTAL (33,440) 100 285 (133,725)	TRANSCO TOTAL 680,114 718,887 (38,773)	JV TOTAL 344 2,483 (2,139)	AEPGR TOTAL 357,958 242,470 115,488		ETT TOTAL 54,369 76,530 (22,162)	AEPSC TOTAL 7,569,058 7,549,048 20,010
Manual Entries	Othor				<u> </u>	,	, , ,												
Mar-2019	EAST AEG (21 595)	APCO 0	18.M 0	KENT	KINGS 0	OPCO 0	WHEEL 0	<u>EAST</u> TOTAL (21,595)	WEST PSO 0	SWEPCO 0	AEP TEXAS	WEST TOTAL	NON-REG TOTAL 0	TRANSCO TOTAL 0	JV TOTAL	AEPGR TOTAL	TRANSOURCE TOTAL 0	ETT TOTAL (35)	AEPSC TOTAL (21,630)
Mar-2020 Variance	(21,595)	0	0	0	0	0		(21,595)	0_			0					0	(29)	(21,624)
Total AEPSC	Other Balance	e Sheet																	
Mar-2019 Mar-2020 Variance	EAST AEG (12,459) 14 603 _(27,061)	APCO 1 285,308 1 467 882 (182,574)	854 057 883 446 (29,389)	KENT 539 718 506 918 32 801	KINGS 6 688 11 355 (4,667)	OPCO 726 987 842 113 (115,126)	WHEEL 16 365 30 805 (14,441)	EAST TOTAL 3,416,664 3,757,122 (340,458)	WEST PSO 920,758 796 198 124,659	SWEPCO 1 031,418 1 078 576 (47,158)	AEP TEXAS 481 083 688,836 (207,753)	WEST TOTAL 2,433,258 2,563,610 (130,352)	NON-REG TOTAL (33,440) 100,285 (133 725)	TRANSCO TOTAL 680,114 718,887 (38 773)	JV TOTAL 344 2 483 (2,139)	AEPGR TOTAL 357,958 242,470 115,488	TRANSOURCE TOTAL 638, 195 87,659 550,535	ETT TOTAL 54,334 76,524 (22,191)	AEPSC TOTAL 7,547,427 7,549,041 (1,614)
								A	EPSC Income	Statement			14.	•					N
AEPSC Bill En	tries																	ļ	
Mar-2019 Mar-2020 Variance	EAST AEG 261,211 80 993 180,218	APCO 14 778,069 15 005 977 (227,908)	I&M 8 551,201 8 993 776 (442,575)	KENT 4 095 554 3 681 436 414,118	KINGS 361 244 396 575 (35 331)	OPCO 9,389,732 11 849 512 (2,459 779)	WHEEL 307,191 376 763 (69,572)	EAST TOTAL 37,744,202 40,385,032 (2,640,829)	WEST PSO 6,327 813 6 249 897 77,916	SWEPCO 8 186,915 8 651 867 (464,952)	AEP TEXAS 6 169 299 8 286 452 (2,117,153)	WEST TOTAL 20,684,027 23,188,216 (2,504,189)	NON-REG TOTAL 2,698,965 3,531,380 (832,415)	TRANSCO TOTAL 6,820 742 8,425,303 (1,604,560)	JV TOTAL 96,683 289 866 (193,183)	AEPGR TOTAL 449,447 583,281 (133,834)	TRANSOURCE TOTAL 437,294 717,168 (279 874)	ETT TOTAL 1,909,652 1,851,630 58,022	AEPSC TOTAL 70,841,013 78,971,875 (8,130,862)
Manual Entries	s - Other																		
Mar-2019 Mar-2020 Variance	EAST AEG 21,595 21,595	APCO 694 276 210 (275,516)	18.M 524 181 459 (180,935)	KENT 171 67 667 (67,496)	KINGS 7 8 561 (8,554)	OPCO 990 213 487 (212,497)	WHEEL 26 5 785 (5,759)	EAST TOTAL 24,008 753,169 (729,161)	WEST PSO 412 109 609 (109,197)	SWEPCO 543 148,211 (147,667)	AEP TEXAS 1,084 182,173 (181,089)	WEST TOTAL 2,039 439,993 (437,953)	NON-REG TOTAL 0 33,027 (33,027)	TRANSCO TOTAL 248 221,359 (221,111)	JV TOTAL 0 7 (7)	AEPGR TOTAL 0 11,130 (11,130)	9,835	ETT TOTAL (4,670) 30,537 (35,207)	AEPSC TOTAL 21,625 1,499,056 (1,477,432)
Total AEPSC	Income State	ment																	
Mar-2019 Mar-2020	EAST AEG 282,806 80,993	APCO 14 778,763 15 282,187	18.M 8 551 726 9 175,236	KENT 4 095,725 3 749,103	KINGS 361 251 405,136	OPCO 9 390,723 12 062,999	WHEEL 307,217 382,547	EAST TOTAL 37,768,210 41,138,200	WEST PSO 6,328 225 6 359 507	SWEPCO 8,187 459 8 800 077	AEP TEXAS 6,170 383 8,468 625	WEST TOTAL 20,686,067 23,628,209	NON-REG TOTAL 2,698,965 3,564,407	TRANSCO TOTAL 6,820,990 8,646,661	JV TOTAL 96,683 289.873	AEPGR TOTAL 449,447 594,411		ETT TOTAL 1,904,982 1,882,167	AEPSC TOTAL 70,862,639 80,470,931
Variance	201,813	(503 424)	(623,510)	346,622	(43,885)	(2,672,276)	(75,330)	(3,369,990)	(31,282)	(612,619)	(2,298,242)	(2,942,142)	(865,442)	(1,825,671)	(193, 190)	(144,964)	(289.709)	22,814	(9,608,294)
																		-	

No Manuel arturella off	ents rot acting in thos	es rount enly te	nnys cyc o = 31 mg						lacome St	atamant							er e er r		
Labor Varian	ce (11X, 125,	129, 13X, 19	90. 1AA. 1AE	3. U3E)				-	income St	atement									
	EAST			-, ,				EAST	WEST			WEST	NON-REG	TRANSCO	w	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I8M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	132 464	4,611 135	2 778,887	1 303,380	132 097	2,995,790	102 540	12,056,293	1,758,807	2,346,070	1,794 976	5,899,853	1,149,602	2,374,991	49,568	189,552	178,554	840,501	22,738,914
Mar 2020 Variance	32 748 99,716	5 251,262 (640,127)	2 905 038	1 251 258 52,122	126 954 5,143	3 919 948	138 264 (35,723)	13,625,471 (1,569,178)	2 190 348 (431,541)	3 086 340	2 690 590 (895,614)	7,967,278	1,142 334 7,268	2,645,184 (270,193)	44,045 5 523	163,091 26,461	(30,935)	645,715 194,786	26 442,607 (3,703,693)
Labor Fringe	Variance (12	20 121 123	126 128 17	'0)															
Luborrinige	EAST	.0, 121, 120,	120, 120, 11	01				EAST	WEST			WEST	NON-REG	TRANSCO	JV.	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019 Mar 2020	34 045 9 656	1 183 395 1.383 079	708,110 742 694	338 072 326,090	35 346 31 334	755,169 1,026 992	27,088 37 482	3,081,226 3,567,327	462 795 589 840	617,242	432 022 677 404	1,512,060	(755,049)	583,764 614,290	15,070	44,878 39.603	48,242	237,297	4,767 487
Variance	24,388	(199,683)	(34,584)	11,982	4,012	(271,823)	(10,394)	(476 101)	(127 045)	837 170 (219 928)	(245,382)	2 104,415 (592,355)	(2,842)	(30,526)	14 033	5,275	58,318 (10,076)	170,490 66,807	8,555,634 (1,788 147)
		1100 110					- transferred		<u> </u>										
Annual Incen	EAST	e (122, 140, 1	141, 146-152	, 155, 158, 1	1631			EAST	WEST			WEST	NON-REG	TRANSCO	w	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	орсо	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	15 146	1 033 201	610 916	259,716	31 533	917,239	27 507	2 895,258	444,918	571,998	611 423	1,628,340	244,311	565,912	8 162	47,632	26,221	144,652	5 560,487
Mar 2020	5 046	689,808	400,955	168,386	15 760	461,750	15 190	1,756,895	286 271	422 231	339 397	1,047,900	190 980	304,972	4,737	23,237	24 492	74,777	3,427,990
Variance	10,099	343,393	209 961	91,330	15,773	455,489	12,317	1,138,363	158,647	149 767	272 026	580,440	53,330	260,940	3 426	24,394	1,729	69,875	2,132,497
Long Term in	centive Vari	ance (145, 1	53, 154, 157	)									NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	18.M	KENT	KINGS	OPCO	WHEEL	EAST TOTAL	WEST PSO	SWEPCO	AEP TEXAS	WEST	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	AEG 8 113	388,451	277 222	108 728	9 962	268 866	WHEEL 9 299	1,070,641	PSO 174 037	227,998	AEP TEXAS 243 225	101AL 645,260	101AL 144,941	10TAL 157,818	10TAL 1.826	TOTAL 25,380	TOTAL 6.002	TOTAL 34.825	TOTAL 2 086.693
Mar-2020	3 402	444,459	293 179	106,740	8 622	298 360	10 325	1,165 088	180,892	286,246	253,317	720,455	162,103	208,139	3,034	14,761	14,363	47,046	2 334,979
Variance	4,711	(56,008)	(15,957)	1 988	1,340	(29,494)	(1,025)	(94,447)	(6,856)	(58,248)	(10,091)	(75,196)	(17,162)	(50,321)	(1,208)	10,619	(8,352)	(12 221)	(248,287)
Relocation/S		nance (124,	142-144)						11/507				NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE		AEPSC
	<u>EAST</u> AEG	APCO	18.13	KENT	KINGS	OPCO	WHEEL	EASI TOTAL	WEST PSO	SWEPCO	AEP TEXAS	WEST TOTAL	TOTAL	TOTAL	TOTAL		TOTAL	TOTAL	TOTAL
Mar-2019	(2 005)	1 856 819	770 113	508 055	1 615	163,006	WHEEL 2 507	3,300,109	1 256 667	1 477 003	10 946	2,744,616	(15,809)	101AL 611	FOTAL 637	TOTAL (1,786)	(1,751)	101AL 3.378	6.030 006
Mar 2020	13	(82,304)	(26 856)	(22 675)	151	8,191	335	(123,147)	(58 459)	(69,358)	3 533	(124 284)	643	5,423	037	116	138	767	(240 344)
Variance	(2,018)	1,939,123	796,969	530,730	1,464	154,815	2,172	3,423,255	1,315,126	1,546,362	7,413	2,868,901	(16,451)	(4,812)	637	(1,902)	(1,888)	2,611	6 270,350
Outside Serv	ices Variance	e (2xx, 9AA,	9AB)					EASI	<u>WEST</u>			WEST	NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	17 322	1,841 906	1,024 003	581 929	42 897	1,128 802	49 957	4,686,815	634,784	880 502	941 526	2,456,812	610,019	882,026	1 357	213,054	101,654	231,689	9,183,425
Mar-2020 Variance	7 242	1 528,496	1,075 369	399,442 182,487	43 131	1 468 645	38 298 11 658	4,560,624	659 829	915 810	990,538	2,566,176	943,284	689,120	205,876	100,510	226 185	218,215	9,509 990
variance	10,080	313 410	(51,366)	182,487	(234)	(339,844)	11 658	126,191	(25,044)	(35,308)	(49,012)	(109,364)	(333 265)	192,907	(204,519)	112 544	(124 532)	13,474	(326,565)
Material & Su	applies Variai	nce (3xx)											NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	орсо	WHEEL	EAST. TOTAL	WEST PSO	SWEPCO	AEP TEXAS	WEST							
Mar-2019	269	224.387	110 321	69.010	8.355	190.098	3 430	605.870	84 110	93.207	71 768	TOTAL 249,085	TOTAL 12,753	TOTAL 148,305	TOTAL 13	707AL 13,528	TOTAL 933	TOTAL 22,933	TOTAL 1,053,419
Mar-2020	424	308 286	182 211	98,329	10 359	291,297	6 865	897,772	141 964	150 505	118,338	410,807	589 930	151,279	54	7,236	3,818	34,885	2,086,780
Variance	(156)	(83,899)	(71,891)	(29,319)	(2,004)	(101,199)	(3 435)	(291,902)	(57,854)	(57,298)	(46,570)	(161 722)	(568,177)	(2,974)	(41)	6,292	(2,885)	(11,952)	(1,033,361)
Travel & Emp	Exp Vanano	ce (4xx, 5xx)																	ļ
	EAST							EAST	WEST			WEST	NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019 Mar-2020	18 395 2 346	274,363 230 081	185 213 122 104	78 221 59,451	7 127	161,190 147,490	4 739 5 227	729,249 575,062	121 039 97,778	152,262 134,954	188,636 149 588	461,936 382,321	45,327	199,611	6,948	12,829	6 857	72,698	1,535 456
Mar-2020 Variance	2 346 16,049	230 081 44,283	122 104 63,110	59,451 18,770	8,364	147,490	5 227	575,062 154,187	97,778 23,260	134,954	149 588 39,047	382,321 79,616	36,823 8,504	190,808 8,803	846 6,102	7,748 5,081	8,895 (2,038)	65,234 7,464	1,267,736 267,719
	Charad Ca													-,,	-1	2,127		.,	,,
Overhead & :	Snared Servic	ces variance	s (OXX, /XX)					EAST	WEST			WEST	NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	29,130	2,532 382	1 479 086	654,945	70 766	2 202,981	61 460	7,030,750	1 026,991	1,340 757	1 314 134	3,681,882	752,136	1,308,487	12,780	(175,477)	52,514	254,774	12,917,846
Mar-2020	12 113	2 424,842	1 422 618	612 762	68 998	2 164 155	72,341	6,777,829	1 072 770	1,406 894	1 317 120	3,796,784	610 423	1,355,934	13,726	96 448	73 398	262,852	12,887,393
Variance	17,017	107,540	56,468	42,182	1,768	38,826	(10,881)	252,921	(45,779)	(66,137)	(2,986)	(114 901)	241,713	(47,447)	(946)	(271,925)	(20,884)	(8,078)	30,453
Other Varian	ce (0xx, 9xx, <u>EAST</u>	REV)						EAST	WEST			WEST	NON-REG	TRANSCO	JV	AEPGR	TRANSOURCE	ETT	AEPSC
	AEG	APCO	I&M	KENT	KINGS	OPCO	WHEEL	TOTAL	PSO	SWEPCO	AEP TEXAS	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Mar-2019	8 334	832,029	607 331	193 499	21 546	606,591	18,662	2,287,993	363,665	479,877	560 642	1,404,184	510,736	699,216	322	79,858	18,068	66,905	4,967,281
Mar-2020 Variance	8 003	2 827 969	1 876 465	681 653 (488,154)	82 903 (61,356)	2 062,683	52 436 (33,774)	7,592,110 (5,304,118)	1 088 663	1 481 076	1 746 627	4 316,366	(33,297) 544,032	2,260,154	3,516	130,530	98,082	(264,744)	14,699,110
Umbre-a Trust Mar		20 Dr 514 546 & A	EPSC Taxes Ma	19 C (\$1 63/) vs	s Mar 20 Or 8313A		(,-,-,-)	(-1/	,,	,	1.,,500/	(2,1.12,107)		1::	(-,0)	(,-,2)	11-17)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(00.1,020)
Total AEPSC		ement																	
	EAST	APCO	10.14	VENT	VINCE	0000	Marer	EAST	WEST	CHIEDOO	4FD 7FV44	WEST	NON-REG	TRANSCO	JV TOTAL	AEPGR	TRANSOURCE	ETT	AEPSC
Mar-2019	AEG 261,211	APCO 14,778 069	I&M 8,551 201	KENT 4,095,554	KINGS 361,244	OPCO 9,389,732	WHEEL 307,191	TOTAL 37,744,202	PSO 6 327 813	SWEPCO 8,186,915	AEP TEXAS 6.169.299	TOTAL 20.684.027	TOTAL 2.698.965	TOTAL 6.820.742	TOTAL 96.683	TOTAL 449,447	TOTAL 437,294	TOTAL 1,909,652	TOTAL 70,841,013
Mar-2020	80,993	15,005 977	8,993,776	3,681,436	396 575	11,849 512	376,763	40,385,032	6,249,897	8 651 867	8,286 452	23,188,216	3,631,380	8,425,303	289,866	583,281	717,168	1,851,630	78,971,875
Variance	180,218	(227,908)	(442,676)	414,118	(35,331)	(2,459,779)	(69,572)	(2,640,829)	77,916	(464 952)	(2,117,153)	(2,604,189)	(832,415)	(1,604,560)	(193,183)	(133,834)	(279,874)	58,022	(8,130,862)
								1											

# American Electric Power Service Corporation Income Statement Varience Analysis — FAVORABLE (UNFAVORABLE)

8 and + Marabes																			
FERG Account Grouping	FERC Account	EAST AEG	APCO	um.	KENT	KINGS	OPCO	WHEEL	TOTAL	WEST PSO	-	AEP TEXAS TOTAL	NON-REG TOTAL	TRANSCO	JV TOTAL	AEFGR TOTAL	TRANSOURCE	TOTAL	AEPSC TOTAL
1		Aev.			nemi	, mus	U+CO_	HINEEL	TOTAL		onerco	AEF TEXAS   TOTAL	10.74	TOTAL	TOTAL	1014	- IOIAL	1977	TOTAL
Other Income & Deductions	4010 Operation Expense 4020 Mantenance Expense								0	0		<b>—</b>	•			0			- 0
	1171 Exps of Non-Utility Oper 4210 Miss Non-Operating Income	4875	5434	24 304	115				24,413	(1.943-								=	24,418 (28,356) 6 213
-		45/51	1240	(2.749 *23	296	25)	r3 446) 893	1 03:	(13 \$55) 3.208	512	12 620) 992	7951y (7 t	(188) 56 54	(3,476)		(214)	<del></del>	$\vdash$	(25,356) 6 213
	1761 Penathes 1764 Crick & Political Attinibes	92	13.206	17 16 924	50	- 6	111 1016 6.936	301		70 4 818	113 9601	1°4 5 917 20.	08 17 36 1 688	902 124 1,578		201	5,525		1 026 65 537
	4265 Other Deductions	29	12.242	9 885	2 590	*62	6.936	301 1 685	37,676 83,536	35%	8 646 15 152	(13.975) (2.1	1 1 276	5,936		457	(93)	(83)	38,645 109 864
Other Income & Deductions	l sum				6 135	127	5 508	1 915							9			(47)	$\overline{}$
Steam Power Generation Expenses	5000 Oper Supy and Eng 5018 Fuel	13 101	1,670,660	673,690	\$17 \$57 (2.576)	(569)	137 122) (1 635)	(844)	2,836,102 (19.745)	1,178.224 (8,939)	1,298,070 (12 °11)	(10 648) 2 445 (1 526) (22	46 47 519 15) 3 754	(13 450) (1 685)		135,99t (18,407)	(376)	(891)	5 483 540 (58 182)
	S070 Steam Exps		2,020	1 133	2 527		(1000)		5 684	7 920	2 364	(1 526) (22 )	84	(1000)					15.958
	5050 Electric Expenses 5040 Misc Steam Part Exps	19	14 500 283,083	(1.469 93.9%	4 005	(136)	(6 650) (279)	216	13,855	214,204	· 128,433	3 214403,	51 105	(16,747)		(1,427) 1 523	- 0	(433)	15 958 12 428 784 187
	SAXA Pants	8 422	(195)	(148 22 67e	31.491	Q <sub>j</sub>	(279)	(7)					(10)	(70) (72)		11 074			(1 323) 293 937 [25,1749
***	5100 Marri Supy & Eng 5110 Marri of Structures	3,42	(70 156)	(5 059 (8 949	37 900	(2)	(24)	171	194 385 12 384	38 446 10 050 (51 281)	49 009 (36 637)	(306) (26,8	100	(8-1) (145)		(10 580)	10		125,1749
	5130 Mark of Boler Plant 5130 Mark of Electric Plant	111	100,487	(10 879	110,438 1/3,743	(4)	(963)	(10)		35 221	46 582			(145)		(33,388)	<b> </b>	1	182,919 321 792 65 873
	5140 Mant of Mrsc Steam Pit Sum	21 543	80.431	757 556	(13 173)	Os (774)	132 (47 005)	(995)	318 256 57 789 4 015,478	35 221 5,268 1,431 127	9 487 1 558 778	187 18	55 45,355	(\$7)		11 378 (6 669) 91.498		(117)	65 973
Steam Power Generation Expenses														(32,479)		$\overline{}$	(349)	0 11/6	7 006 055
Nuclear Power Generation	5170 Oper Supv & Eng 5200 Steam Fronces	150	40	943	- 28	- 3	C81			(60)	1756	16.	2	(3t)		ms)	$\vdash$		543 246
	5200 Steam Expenses 5210 Misc Nuclear Power Exps	(f)	(189) 7°5	47 960 24.510	(50) 204	(3)	(5"4		17 850	(100)	(130) 548	(80) G	9) 7 H) ()	(70)					246 47 254 27 235
	5200 Marris Supv. & Eng. 5300 Marris of Reactor Plant Equap.	·	(17 675)	490,130	(4 897)	<del></del> 1	224	· · ·	25.734 467 567				# 10 TO	200		14,3527		$\vdash \vdash \vdash$	461,703
Nuclear Power Geograpian	1310 Hamil of Electric Plant Sum		(3.773)	563 870	(1.043)		158		(4 550) 537 305	12 0774 81 7729	12.449	135 07	15	120		(332)			(\$ 409) 529 073
			(16 590)												=			=	
Hydraulic Power Generation	5350 Oper Supe & Eng 5370 Hydraulic Expenses		(5 0*4)	(5 04) (6,24)	(386				(10 250) (10 250) (26 502)	(50%) (16)	(1 624 (604)	(C) (1	(2)			(750)		_	(30,5939 (12,112) (26,591)
	5380 Electric Expenses 5390 Misc Hydr Pwr Gen Exp		(29,250)	16,341	(23)	(0)	(34)	(2)	(26 502) (25 661)	(16)	(21) (55e	(42) (49)	(6)	(10)		457			(25,591)
	5400 Rents		24	612					34										34
	\$410 Mark Supy & Eng \$420 Mark of Structures	<del> </del>	15 591 2,699 (28 334)	6 123 (12 499	(105)				21 754 (9 895) (27 574)	(274)	(328)		32)			(751)			21 503 (10 542)
	3430 Mark Rervors.Dams &Wirways 5440 Mark of Electric Plant		(28 334) 23 490	96; 3.961	(202)	-	et14			(365)	(19) (433) (971)	(69) (1 (1793) (21	<u> </u>	116		(42) (4.212)			(27 642) (27 648) 22 434
	5450 Mant of Misc Hydraulic Plant	Q1	2 083	(18 073		(1)	G41	(1)	27,529 2141	(19)	(971)	(1 793) (2 1	(1)	(16) (36)		( (69)			0/426
Hydraulic Power Generation	Sum	1 (9)	(57 577)			(6)	(201)	(6)	(74 \$24)	(7 876)	(4,361)			(147)		(5 227)	$\Box$		(90,197)
Other Power Generation	5460 Oper Supy & Eng		8.613 3.7%	(341	633				7 939 2 483	11 3155	(1,55f) (356)	7 (6	(4)			4778			9 \$51 3.017 (232)
	5870 Fuel Gas Yurbre 5880 Generation Exps					ı	9			(232)		1 1	12)			(4)			2371
	5490 Misc Other Powr Gen Exp 5530 Maint of Generating Plant		11 706,	18 019 1237	(355 · )				(8,080) (1 012) 2,526	7 58C	1 005	<del>                                     </del>	85 27	$\vdash$	$\vdash$	(122)	$\vdash \vdash \vdash$	$\vdash \vdash \vdash$	(8.905) 7 451
Other Power Generation	Sum		10,312	(8,669	(1122)				2,526	5,494	(1 176)	71 4	27	- 1		4,318			11 183
Other Fower Supply Exps	5550 Furthesed Power		4						,				4						14
	5560 Sys. Control & Load Dispatching 5570 Other Expenses	(734	(22 243) (53 337)	20 333 20 348	7 685	(276	*15 *3 *43)	(336)	79 101 (109,480)	(55 486)	(1 709)	211 (25 ) (11 1584 (123.0	99) 140 82) 80 005	(9.020)		(1 380) (280,385)	(\$4) (153)	(1.491)	62 517 (452 1869
Other Power Supply Exps	Sum	(72)	(75,573)	72 94		(375)	(3,628)	(330)	(30 352)	(79,194)	(58,694)		80 145	(0 027)		(289 772)	(233)	(1 481)	(399,554)
Transmission Exps	5800 Oper Supy & Eng	(345)	249,781	(128,047	\$2.463	a 2136	- (153,015) (4° 709)	480	44 135	(80 556)	(121,387)	(252,252) (452 1	4.917	954,987	(1.785)	g221)	(57,127)	197.462	682,186 21 826
			20 742	(21 815	(80)	(163	,49 799)	(645)	(51, 672)	(15 111)	(16,423)	(8 925) (41 4	2	50 495	278	36	692	63 583	
	S811 Load Dyspatch-Trans Street Sched S814 PJM Adm. SSC 8 PS-OSS		33.612							15 2761	(8 "31)	(6 356) (6 1 40 624 28							(6,384)
	5815 Reliability, Pingš Stds Develop 5670 Station Expenses 5630 Overhead Lew Exps	(1)	33 81. 64 404 34,288	(9 103 10 61	(9360)	1732 (20	33 018	142	29 140 78,179 45 648	(4 780) (1 318)	(7 525) (7 525)	40 624 28 (4 0234 (16 1 34 919 30	17 (3)	(45 148) 11 643		15	(408)	8 719 (1 696)	24 433 101 807 102,019
	5630 Overhead Line Exps 5640 Undard Line Exp		34,288	10 613	367	(20)	846 (29)	(46)	25 141	(1 318)	(2641)			26 787		(4)	gra	(7,492)	107,019
	SGEO MAC Trans Fans	15	3.29 (22.579)	(93 019	19 350	13745	(123,583)	(3.597)		£76 5705	(102,014)	(90 452N (265 C	141	100,181	(3 016)	(95)	(18,925)	55,490	3,365 (313,745)
	S680 Mant Supy & Eng		7 638x	a 652	645	- (24)	(2.657)	(78)	(16,534)	(6 322)	(1,610)	6.450 (5,4	<u> </u>	2,922 2,324	4	1150	H .	7,361	
	5690 Mant of Structures 5691 Maint of Computer Hardware		3 504 (1 199)	(5/8 (921	(349)	(294	(384)	(25)	2 953 (3,904)	(215) (615)	(283)	5539 (1.0 (1.094) (2.1	12) (48)	2,324				6 114)	24 361 3,305 (8,581)
	SART Marrie of Computer Software	11	1,375			(56)		269	(0.664)	(6 1214	1838	121 544 X (34 1	(205)	(3) 34,868 314 60,711		(14)	428	4,925	14,597 8
	3882 Mant of Computer Software 5893 Mant of Communication Equip 5700 Maint of Station Equip	10.		(40 (40 535 5 10) (2°0	(85.550)	17077	(15.309)	_a va	(85) (158 841)	(49 975)	(178 (56 686)	121 544 (34 1 (355) (1 (65 380) (172,0	15) (2)	60,711		(758)	96	23 122	(247 718)
	5710 Manif of Overhead Lines 5720 Manif of Underground Lines 5730 Manif of Misc Trans PE	. 147	208,417	5 101	(2.230)	(3.9%)	39 661 8 748	(964) (24)	247 073	(16 644)	(19975) (505)	(20 721) (57 1 (1 007) (1 1	(25)	(4 932) 15 191	•	(24)	3	2 749	125 958 20 936
	\$730 Mark of Misc Trans Pill		901	12 919	3 380	(10 300)	7 233	(114)	6 (1 827)	(1 611)	(1.070)	(3.965) n5 6	15)    (11)	13,654		(4)	28		9,854 585 253
Transmission Exps	Sum			[295,767		3 755	(277 196)	(12.429)	(4,173)	(273 624)	(346 212)			1 323,832	(4 577)	(1 159)	(75 307)	357 403	
Ontribution Exps	\$800 Oper Supv & Eng \$810 Load Dispatching	(25)	(32 952)	3 35		278	(4 (68)	(1 030)		(15 994)	(12 501)		(237)	(8.775)		(1.189)		485	(119) 70 405
			7 192	239	4 171	(3.847)	(25) 44 988	2 54)	(61) 37 158	16190	(1138)	2 752 17.	66	(4,559)			==		70 405
	5830 Overhead Lines Expenses 5840 Underground Line Expenses	100	(75) 273	(2) 31: 11:07	(20)	(14)	(7 869) 2 029	(12) 677	(2,493) 2 533 18 694	609 616 8 996	(31) 283 4 069	2 636 3 260 1	10	(76)	$\vdash$	(2)	$\vdash$		3,562
		(3- G4)	7 083 (3.582)	11.078	8 613	296 (87a,	(2 469)	1 960	18 694	8 996 rt7 551 -	4 069 (21 499)	71 001 14,	67 (13)	21 (11,326)	-	(24) 2,174	18 241	136 1 646	
	5800 Marx Supy & Eng	31	1562	220	(1)	(0)	(11 812) (5,451)	10	58 822 (4,664)	191	(14)	(10)	(1)	(11,326)		21/4	250		(10 353) (4,713)
	5910 Maint of Structures 5970 Marit of Station Equipment 5930 Maint of Overticad Lines	- 6	(4 668)	(20, 260	27 856	586 8,572	1 116 (84 468) 35 514	(43 874)	(1 477) (200 654)	(15) (17 816)	(17 05)	(47), (40 709) (75 6 6 00) 10	(57)	(8,220)		(8)	- 17		(1.587) (283,380) 111.124
		0	48,208	(22 260 5 07 (7 409	77 856 7 122 ( 45)	9.5	35 514	**	100 984 (7 855) (5,744)	2 276	(17 0%) 2 703 (427)	6 009 10 (14)s (2	<u> </u>	223		(64)			191 124
	WW Manifest in Town Repotents DVI		1020)	(1-409	15748		-20	10	(5,744)		1-27			(5,492)			==	=	(\$.\$20) (7.23))
	9950 Mant of En Tent Rightons&Dv1 5960 Mant of Street Lightong 5970 Mbinž of Minters		(2)		100	(0,	276	(0)	272	(1)		(2)	4)				=		173
Distribution Exps	SBED Mare of Misc Distr PE Sum		3 348 (55 835)	24° 56 974	44,585	(2 5 102	(26,522)	(39 757)	2 477 (14 538)	(23 232)	(151) (45,848)		(0) (1) (509)	(71) (317)th		(P) 8*6	415	2 679	252 1,835 (95 056)
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	,963			(2013)											
Customer Accounts Exps	9010 Supv. Customer Accts 9020 Meter Reading Exps	<b>—</b>	(212)	(175	(110)	(172	(47 j	1.593	(83)	1 008	1 142	(2654 1	85 Mt) £	265 (5.482)		$\vdash \exists$	13	5.0	1 303
	9070 Meter Reading Exps 9030 Cust Records & Collection Exp 9030 Misc Cust Acets Exp		217,021	(991 84 023	£1 1100 52 011	3,668	413,235	10 570	779 947 (748)	/ IV 142,522	\$45,790	(239,841) 48	20 (11)	1 294 (146)	5	(209)	103	2 051	(18,400) 832,159
Customer Accounts Exps	Sum Sum		215 756	\$2775	56 780	2 905	410,380	12 128	774 598	143,334	142 225	(247 239) 38		(50)		(211)	172	2 178	815 072
Customer Service & Informational Exps	1070 Supv. Customer Service		6,872	45	761	irel	4812	140	13 350	(47.4	(50)	1 617 1,	sa	(144)		$\overline{-}$	$\overline{}$		14,553
	1080 Cust Assistance Evp	(81)	3 52	(3.727	(569	(189-	r5 0033	(135)	(12 785)	(2 138-	(2.269) (8.694)	(3 6 28 gr.)	5					=	(21 120) (63,195)
Customer Service & Informational Exps	9100 Misc Cust Sve&infor Exp Sum	(81)		19 048 (12 122	(3.716.)		(5,455) (6,848)	(332)	(72 020)	6 239×	(11,022)	(3 9 26) (8.1 (6 7 56) (20 6 (9 0 77) (27	(682) (682)	(6 996) (9 144)		(818)	(0) (2)	(1)	(63,195)
	9510 Supv - Sales Activities	(2)	1 1176.3	, res			160	(6)	C	(118)	(*51)		H) (14)	=		(6)			(170)
1	9120 Demonstrating & Setting Exp		(2.342)	C96 (505	OBC 1	7124	13724	(96)		r1 182 <sub>8</sub>	(1376)	12 5611 15 1	10						(12,280) (13,150)
Sales Expenses	\$ on			(795)			(3,565)	[92]		(1 300)	(1.527)			$\Box$	$\Box$	(5)		لتــــا	
Administrative & General Exps	9200 Admin & Gen Salanes	194,722 20 984	(934,591) 132,334	12234	(1272,816) 49,904	6 827 8 668	(658,913) 226,944	536 10 323	(1 995 553) 371 195	(221,568) 21,642	(616 G47) 631 540	(294.053% (1.231 f 165.428 255	(28,971) 10 33 926	81,094,730) 47,410	14,847	59,950 14,877	(9 300) 1 273	CR \$155 36,044	(4 256,242) 955 704
	9200 Admin & Gen Salares 9710 Office Supplies & Exps 9270 Admins Exp Timel Cr						rO <sub>2</sub>			1 0	50%					(3,4	1 1		
<u> </u>	\$230 Outside Services Employed \$250 Injuries & Damages	(9134)		11,861,432	(539,754)	(73 297 s	(2.151,795)	(45 807) 62	(7 030 018) 9 530	(1,656,421)	(1,451,795) 1,716	- <u>(1,895,589)</u> (4.153.8	(15) (109,345) 83 513	(2,028,355)	(63.372) (3.230)	(12 992) 236	(210,640)	(204,789)	(14 802,37 6) 12,296
	\$250 Employee Pensions & Benefits	- 22	2,422 4,010	4 479	1 120	59	2 384	119	12 571	3 273	4 904			3,505	0	214 (3 540)	191	125	27 194
	9280 Regulatory Commission Exp 4301 Gen Advertising Exps	- 651		- 329,433 1 23	(30 371)	(1.433 98	(1.57 852) 3 030	954 75		102,571	. 95.268 1 111		44   4	1 11	$\vdash$	1 11	710	(46 254)	27 594 149 964 11 071
	9302 Misc General Exps 9310 Rents	(8 284)	16 770	(1.354	(14 2-	2 258	9 065	485	17 550	3 427	(13 911) (5,444)	(12 198) (22 8 (4 810) (14 a	72h I 975	(11 579)	[534,933) (0)	183 (1 513)	(154) (19)	(5,945)	(154,139) (78,383) (18 133 002)
Administrative & General Exps	Sum	(106) 160 206	(2 484.342)	(1,893 263		67 1123	(2 642,604)	(33 786)		(1 245 859)	(1,845,380)		15) (994,122)	(3 098 107)	(188 623)	\$7,318	(218 165)	(325 000)	(18 133 002)

American Electric Power Service Corporation Employee Fringe Benefit Loading Rate & Carrying Balance March 2020

Month	2020	2019	Variance
			INC (DEC)
January	30.37%	30.27%	0.10%
February	30.37%	30.27%	0.10%
March	31.87%	30.30%	1.57%
April		32.26%	-32.26%
May		32.08%	-32.08%
June		32.53%	-32.53%
July		32.53%	-32.53%
August		28.5%	-28.50%
September		28.5%	-28.50%
October		28.5%	-28.50%
November		29.0%	-29.00%
December		31.0%	-31.00%

December residual Fringe balance cleared to affiliates (post billing Manual):

Carrying Balance (103-1860071)

2020	2019	Variance
\$ 906,060	\$ (487,764)	\$ 1,393,825
\$ 3,649,422	\$ 1,211,725	\$ 2,437,697
\$ 655,314	\$ 5,783,553	\$ (5,128,238)
	\$ 3,621,900	\$ (3,621,900)
	\$ 2,394,101	\$ (2,394,101)
	\$ 3,776,841	\$ (3,776,841)
	\$ 635,668	\$ (635,668)
	\$ 1,426,013	\$ (1,426,013)
·	\$ 1,622,820	\$ (1,622,820)
 	\$ (1,071,705)	\$ 1,071,705
	\$ (300,740)	\$ 300,740
	\$ -	\$ -

3.12	
* /	
TBD	\$ 2,706,788

	Afflete		Affiliate Humber and Rarse	Mar-2019	Mar 2020	Variance	Variance Suppr
EAST	AEG	153 270	AEG Rockport	31 385 408 030	11 C44 85 144	20 342 322,886	- 6
		275	AEG Rockport AEG Cook Coal Terminal AEG Lawrenceburg AEG Dreaden	224	65744	224	7 10 10 7
	AEG Total	377	AEG Dresden	15 439 654	94,182	15 3(3.488	10
	APCO	140	Appalachian Power Co Dist Appalachian Power Co Trans Appalachian Power Co - Gen	7 391,283 9 040 430 9 714 867	10 753 785 9,501 844 8 224 016	(3,362 527) (485,414)	- 4
		550 215	Appalachum Power Co Trans Appalachum Power Co - Gen	9 040 430	9,501 844 9 224 016	(485,414) 1,490,851	
	APCO Total			26,146,560 2 301,270 3 843 185	28,499,645 2 864 369 4 313,423	en avanere	
	18 M	120	Indiana Michigan Pwr Co - Tran Indiana Michigan Pwr Co Gen Indiana Michigan Pwr Co Dist Indiana Michigan Pwr Co Nuc Blackhawk Coal Company	2 301,270 3 843 185	4 313 423	(470,238)	- 1
		170	hdana Mchgan Perr Co Drst	3 812 548 3 781 608	6 442 631		
		190	Indiana Michigan Pier Co. Nuc. Riarkhawa Coal Company		8 932 849 1 957	(5,151,240)	52
		210	nd Mich River Transp Laker	135 827 13,878,509 1 635,524	1 957 122 276 22 477,415 2 165 312 2 570 893	(5,151,240) 253 13,551 (5,800,605) (549,787) 863,917	,
	KENT	110	Kentucky Power Co Dist	13,878,509	22 477,415	(6,800,605)	
	· ·	517	Kentucky Power Co Gene Kentucky Power Co Trans		2 570 893	863 917	- 3
	KENT TOTAL	180		1 4"4,837 6,644,972	1 974 023 8 730 878		-1
	KWGS	230	Kingsport Power Co - Onsi Kingsport Power Co - Trans	489 295 278 455	6,739,629 685 401 357 290	(165,855) (200 101) (78,825) (278,931)	  
	Kengs Total	260		278 455 788 758		(78,825)	-1
	OPC0	160	Ohio Power Co Transmission Ohio Power Co Distribution	5 509 445	7 774 444	(1 284 999) (5,508 750)	-1
	OPCO Tetal	250		11 850 021 18 359 486		(5,508 750)	
	OPCO Total WHEEL	200	Wheeling Power Co - Trans	196 683	184 898		-
		413	Wheeling Power Co - Trans Wheeling Power Co Dist Wheeling Power Co Generation	18,359,456 196 583 307 057 7 678	184 550 518 631 2 560	(211,574) 5 118	4
	WHEEL Total	12. 32. 60	O SE 717 - 17000 MID. NO. 3 P. O. P.	511,418	705,817	5 118 (194,468) (18,243,429) (582 693) (2 290,519)	zir.
EAST TOOK 12% WEST	PSQ lesself w/ "	114	Public Service Co of OK Tran Public Service Co of Ok Dist Public Service Co of Ok Gen	1 430 854	], B4,292,858 [ 1 903 552	(547 691)	Accepted.
		167	Public Service Co of Ok Dist	3 870 931	8 51 449 2 38° 174	(2 290.519) 922 589	-5
	PSC Total	198	Public Service Co of OK Gen	4 264 763 8,586,548	11 517 175	922 589 (1,830,627)	
	SWEPCO	111	SWEPCO-TX Transmission				-4 -2 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3
		159	SWEPCO-Ontribution SWEPCO-TX-Onorthution SWEPCO-Generation	2 427 184 1 292 661 6 474 061 3 306 700	3 883 023 1 999 042	(1.455 838)	4
		168	SY/EPCO-Generation	6 474 061	5 781 05° 4 042 203	(705,381) 893,009	
	SWEPCO Total	194	SYEPCO-Transmission	3,306,700	4 042 203	(735,504)	
	AEP TEXAS	101	AEP Teras Inc	21 144	2 988	(2,204,715) 18,158 (186,591)	
		119	AEP Texas North Division - Ost AEP Texas North Division - Ost AEP Texas Central Division - Tran AEP Texas Central Division - Tran AEP Texas North Division - Tran AEP Texas Central Division - Ost	13,500,605 21 *44 1 297,242 2*,292	2 988 1 484 234 2 327	(186,591)	
		168	AEP Texas Central Division-Tra	6 445 365	2 327 6 583 960 3 994 640 5 487 217	24,945 (138,594)	
		197	AEP Texas North Division Tran	6 445 365 3 722 763 4 744 181	3 994 640	(271.876) (743.037)	
		251 371				2 363	
WERT Total	AEP TEXAS YOU	le ac	au kilimususha	15,257 456	17 557 468 3 44.778,484	(1 580,012) (1 580,012)	Mary St. A.
NON-REG	AEP TEXAS YOU NON-REG	100				#16,913 (15,274)	
		102	AEP Energy Supply LLC	(304)	14 971	(15,274) (713)	50: -47:
		143	America Eketin Power Co. ARP Energy Supply LLC ARP Energy Service Gas Held Co ARP Pro Serv, Inc ARP Creat Inc ESW Energy Inc ARP Energy Inc ARP Energy Pariners Inc ARP Energy Ferviers Inc Central Coal Company ESE Investments Inc	1 332 460 (304) 15 53 674 80 587 105,015 423,557	515 568 14 971 278 37 668 36 022 114 425 503 118	16 576	-4/
		154	AEP Crede Inc	80,587	39 020	16 576 42 545 (9,410)	
		175	AEP Energy Partners Inc	493,557	503 118	(9,410)	
		125	AEP Energy Services Inc	27 932 65	A2 099	(9.580) (14.168) 65	1
		189	Central Coal Company AEP Investments Inc		(709 B)1)	65 (12,347)	11
		204	Central Ceal Company AEP Investments Inc AEP TSD Services LLC Dotet MBS Ligner Co, LLC Contextife Coal Prep Ce AEP Coal, Inc Showcap Coal Company Inc	14 815 344 579	17 331 261 896	(2,515) 82,693	
		245	Dolet Hills Lightle Co., LLC Constraint Co.4 Page. Co.	344 579	261 896	82,693	
		290 302 303	AEP CON, Inc	219 2190 2190 1099		54 219 868 918	10 10 4
			Snowcap Coal Company Inc	2 190	1 310	859	- 1
		319 353	AEP Kentucky Coal LLC United Sciences Testing, Inc AEP Unitey Funding LLC	261 259 5 104	111 016 8 146	150 242 (3 042)	- 3
		353 384	AEP UNIN Funding LLC	5 104	8 146	(3 042)	4
		389	AEP Honefifty Funding LLC Onbow Lights Company LLC AEP Retail Energy Partners LLC	1 507 8 452 10 939	1 700 7 911 158	(193) 541	
		397	AEP Retail Energy Partners CLC	10 939	158 429 127		- 1
		401	ABP RESIDENCY PARTORS CLC BSE Solutions LLC Chie Frankin Realty LLC Bold Transmisson, LLC AEP Codder Partors LLC AEP RENEWABLES, LLC	118		10,781 925,435 118 25 109 (6 730) (5 830) (37,221)	10
		412 417	Onto Frantim Really LLC		84 899	25 109	
		419	AEP OnSite Partners LLC	14 478 192 687 56 853	21 208 199 517 89 074	(5 830)	
		422	AEP RENEWABLES, LLC	56 853	89 074	(37,221)	- 4
		425 431	Selar LLCs Trent Wind Farm LLC Desert Sky Wind Farm LLC	9 309 6 195 9 465	29 173 9 743	(16,563) (542) (174)	13
		432	Desert Sky Wind Farm LLC	9 465	9 638	(174)	
		434 439	ASP Clean Energy Resources LLC	6 657 163 034	291 812	6 657 (118,778) (133,424)	10
		440	AEP Wind Holdings, LLC		133 424	(133,424)	,
		445 447	Auware Wind Energy LLC Apple Blossom Wind, LLC		133 424 12 82	(12) (27)	
		417	Black Oak Wind, LLC				
		454 457	Osset Sky Wind Farm LLC Kyrk Worst, LLC AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Apole Blosson Wind, LLC Apole Blosson Wind, LLC Black Oak Wind, LLC Abstract Digital		5 394 1 "2 - 585	(5,394) (1 737,585)	
	NON-REG Total		APP Transmission Hidg Co. LLC APP Transmission Hidg Co. LLC APP Transmission Company LLC APP China Co APP Acquaichian Trans Co APP Acquaichian Trans Co APP Network Trans Co APP Network Trans Co APP Chilabona Trans Co APP OLibabona Trans Co APP Southwestern Trans Co	1941.03	1 "2+585 3,993,592	(45,188)	
RANSCO	TRANSCO	369	AEP Transmission Histo Co. LLC	3,902,495 58,017 5,50	3,993,592,) 30,223	(45,188) (45, <sup>4</sup> 88) 19,795	To service of the ser
,		370	AEP Transmission Company LLC	5 ,50	36 223 5 121	28	-
		310	AEP Chie Trans Co AEP Annalachian Trans Co	10 305 843 495 450 4 512 938	9 991 528 268 314 3 538 588 161 310 6 Q-9 955 2.517 761	28 314,315 228,145 874,249	
		343	AEP West Virginia Trans Co	4 512 938	3 536 588	\$74,249	7
		384	AEP Kentucky Trans Co AEP Indiana Michigan Trans Co	345 459 \$ 413 463	161 310 6.0-9 956	(636,553)	
		345	AEP Chiahoma Trans Co	\$ 413 463 2 000 434	2.517 761		
			AEP Southwestern Trans Co	8 737 23,224 340 23,226 340	4 441 22 771 242	4 296 465,093 465,093 (13 342) 1 142	•
RANSCO Total 🖫	TRANSCO TOM	7.3	PATH WV Transmission Co. LLC Electric Transmission America RITELine Indiana, LLC	" 22.E34s	22,771,242	417.003	SARW.
N	N	375	PATH WV Transmission Co., LLC	7 521 1 142 1 181	20 863	(13 342)	-13
		379 396 418	RITELER Induna, LLC	1 181			-21
	.IV Total	418			270 841	(183,759) (185,328)	-21
er Yokal 🏋 💸 !	JV Total AEP Gen Resources	iller .	APP Generation Resources	17.027.A	∰ - 202.356 ⅓	(195,329) (195,329)	- X
		121 420	AEP Generation Resources One PPA Plants	1 026,293 147 581	987 984 61 639	38,309	1
	AEP Gen Resources Tol	420 #!	Owe PPA Plants  Transcure Energy LLC  Transcure Mesourt LLC  Transcure West Vippids, LLC  LLC  LLC  LLC  LLC  LLC  LLC  LLC	1 173,873	1 649 612	85,952 124,261	1
LEPGR Tetal	AEP Gen Resources Tol TRANSOURCE	Marin I	Lizhandeun-egis	4,173,873	£1,649,812	124,261 124,261 (177,512) (59,160)	er,
HAMSOURCE	INANSOURCE	447	Transporte Energy LLC Transporte Mesouri LLC	160 289 190 331	375 661 249 661	(177,512) (59.360)	2000 (A
		416	Transource West Virginia, LLC	314 306	66 831	225,475	
		423 424	Transpure Mandand	310 928	120 982	179 947	
	TRANSCURCE TOLE			1 \$57,037	936,883	\$20,154	
RANSOURCE 146	\$13,873,427,18/17()	536 F.	Electric Transmission TX LLC	3 IDD :97	(G);2,936,893-⊈ 3,277.090	420,154 (178 840*	~~~~
ransource in	ETT TOTAL	374	Bettie Transchister TX LLC	3 100 250 3,100,250 3,100,250	5 277 590 3 277 590 3 277,590	420,154 (176 840) (176,840)	

Briled + Manuals
American Electric Power Service Corporation
Total Bill Variances - Associated Companies

AEPSC Income Statement

	Affiliate		Affiliate Number and Name	Mar-2019	Mar 2020	Variance	Variance %age
EAST	AEG	153	AEG - Rockport	31 386	11 044	20,342	6
		270 375	AEG Cook Coal Terminal AEG - Lawrenceburg	251 181 224	69,949	181,231 224	7: 10:
		377	AEG Dresden	15		15	10
	AEG Total			282,806	80,993	201,813	7
	APCO	140	Appalachian Power Co - Dist	4 062,806	5,115 491	(1,052,686)	-20
		150	Appalachian Power Co - Trans	3 508 052	4 160 033	(651,981)	-11
		215	Appalachian Power Co - Gen	7,207,905	6,006,663	1,201,242	1
	APCO Total	120	Indiana Mahinan Bur Co. Tron	14,778,763 895,796	15,282,187	(503,424)	-
	16:11	132	Indiana Michigan Pwr Co - Tran Indiana Michigan Pwr Co - Gen	2,514,719	2,195 244	(548,847) 319,475	-61 11
		170	Indiana Michigan Pwr Co - Geri	2,514,718	2,193,244	(497,381)	-2
		190	Indiana Michigan Pwr Co - Nic	2 653 643	2,569 553	84,090	-2
		202	Blackhawk Coal Company	2,121	1 867	253	1
		280	Ind Mich River Transp Lakin	131,773	112873	18,899	14
	1844 Total			8,551,726	9,175,236	(623,510)	-
	KENT	110	Kentucky Power Co - Dist	1 016 263	1,133,082	(116 819)	-11
		117	Kentucky Power Co - Gene	2,350 782	1,743 187	607,595	2
		180	Kentucky Power Co - Trans	728 680	872 834	(144 156)	-2
	KENT Total	230	W	4,095,725	3 749,103	346,522	
	KINGS	260	Kingsport Power Co - Dist Kingsport Power Co Trans	265 420 95 832	289 944 115 192	(24,524) (19,361)	-2
	KINGS Total	260	Kingsport Power Co Trans	361,251	405,136	(43,885)	-1:
	OPCO	160	Ohio Power Co - Transmission	2,446 790	3 560 563	(1,113,773)	-41
	GF CO	250	Ohio Power Co - Distribution	6 943 932	8,502 435	(1,558 503)	-2
	OPCO Total	200	ono i onei oo - bishibadan	9,390,723	12,052,999	(2,672,276)	-2
	WHEEL	200	Wheeling Power Co - Trans	97,502	116 033	(18,531)	-11
			Wheeling Power Co Dist	202 037	263 954	(61,917)	-3
			Wheeling Power Co - Generation	7,678	2 560	5.118	6
	WHEEL Total			307 217	382,547	(75,330)	-2
AST Total	Taring's approved to the contraction	, 1	AT DEPOSATED AS A C	37,768,210	41,139,200	(3,369,990)	
ÆST.	PSO	114	Public Service Co of OK - Tran	609,607	1 042 706	(433,099)	-7
		167	Public Service Co of Ok - Dist	2 494 781	3,037 092	(542,312)	2
		198	Public Service Co of OK - Gen	3 223,837	2,279 708	944,129	2
	PSO Total			6,328,225	6,359,507	(31,282)	
	SWEPCO	111	SWEPCO-TX-Transmission	0	0	0	
		159	SWEPCO-Distribution	1 635 328	2,007,136	(371,809)	-2
		161	SWEPCO-TX-Distribution	859 719	980,736	(121,017)	-1
		168	SWEPCO-Generation	4 526 439	3 926 282	600,158	1
	SWEPCO Total	194	SWEPCO-Transmission	1 165 972 8,187,459	1 885 923 8,800,077	(719,951) (612,619)	-6
	AEP TEXAS	101	AEP Texas Inc	21 144	2 986	18,158	8
	ALT TEXAS	119	AEP Texas North Division -Dist	629,601	798 984	(169 383)	-2
		156	AEP Texas North Division - Gen	23 474	2 327	21,148	9
		169	AEP Texas Central Division-Tra	2 100 566	2 878 891	(778 325)	-3
		192	AEP Texas North Division -Tran	919 426	1 655 638	(736,211)	-8
		211	AEP Texas Central Division-Dis	2 466 704	3 127 695	(660,991)	-2
		371	AEP TX North Generation Co LLC	9,469	2 105	7.363	7
	AEP TEXAS Total		to _educe a	6,170,383	8,468,625	(2,298,242)	-3
WEST Total	NON-REG	400	American Electric Power Co	20,686,067	23,628,209	(2,942,142)	-1
ION-REG	NON-REG	100		1 322 961	501 467 14 970	821,493	6 502
		102	AEP Energy Supply LLC	(304)	14 970 728	(15,274)	-473
		143	AEP Energy Service Gas Hold Co AEP Pro Serv, Inc	62 848	36,123	(713) 26,725	4/3
		154	AEP Credit, Inc	80 587	36,123	42,566	5
		171	CSW Energy Inc	71,014	109,733	(38,719)	ė
		175	AEP Energy Partners, Inc.	478,989	451 175	27,813	
		185	AEP Energy Services, Inc Central Coal Company	34 586	41 230	(6,644)	-1
		189	Central Coal Company	65		65	10
		198	AEP Investments, Inc	(722 178)	(709 837)	(12,341)	
		204	AEP T&D Services, LLC	18 914	16914	2 000	1
		245 290	Dotet Hills Lignite Co, LLC	246,161 54	200,424	45,737 54	10
		302	Conesville Coal Prep Co AEP Coal, Inc	54 219		54 219	10
		302	Snowcap Coal Company, Inc	163		163	10
		305	AEP Kentucky Coal, LLC	1,089	171	918	8
		319	United Sciences Testing, Inc	278 580	104 101	174,479	ē
		353	AEP Utility Funding LLC	5 104	8,129	(3 025)	-5
		364	AEP Nonutility Funding LLC	1 507	1 698	(191)	-1
		389 397	Oxbow Lignite Company, LLC	8 452 10 939	7911 158	541 10,781	9
		397 400	AEP Retail Energy Partners LLC AEP Energy, Inc	10 939 268 057	158 417 467	10,781 (149,410)	
		401	BSE Solutions LLC	268 057 118	41/45/	(149,410)	10
		412	Ohio Franklin Realty, LLC	99 495	58 435	41,060	12
		417	Bold Transmission, LLC	13 970	21 208	(7,238)	į.
		419	AEP OnSite Partners, LLC	174 756	191 081	(16,325)	
		422	AEP RENEWABLES, LLC	56 560	88 722	(32,163)	-5
		425	Solar LLCs	9 309	23,878	(14,569)	-15
		431	Trent Wind Farm LLG	4 168	9 743	(5,575)	-13
			Desert Sky Wind Farm LLC	3 077 6 657	7 976	(4 899) 6.657	-15 10
		432		6 657			10
		434	Kyte Works, LLC	163.034	55 520		
			AEP Clean Energy Resources LLC	163,034	55 536 129 584	107,498	6
		434 439	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC	163,034	55 536 129 584 12	107,498	6
		434 439 440	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blossom Wind, LLC	163,034	129 584 12 82	107,498 (129 584) (12) (82)	6
		434 439 440 441	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC		129 584 12 82 1,737,565	107,498 (129 584) (12) (82) (1,737,565)	
	NON-REG Total	434 439 440 441 446 457	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blossom Wind, LLC Abstract Digital		129 584 12 82 1,737,565 3,564,407	107,498 (129,584) (12) (82) (1,737,565) (865,442)	-3
on-regiouis.	8.1.4	434 439 440 441 446 457	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blossom Wind, LLC Abstract Digital	2,698,965 2,698,965	129 584 12 82 1,737,565 3,564,407 3,664,407	107,498 (129,584) (12) (82) (1,737,565) (865,442) (865,442)	-3 -4
ON-REGJO⊞Í∑ RANSCO	NON-REG Total	434 439 440 441 446 457	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blossom Wind, LLC Abstract Digital  AEP Transmission Hidg Co, LLC		129 584 12 82 1,737,565 3,564,407	107,498 (129,584) (12) (82) (1,737,565) (865,442)	-3 -4
ON-REG_TOTEL S. RANSCO	8.1.4	434 439 440 441 446 457 369 370	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahn Wind Energy, LLC Apple Blossom Wind, LLC Abstract Digital  AEP Transmission Hidg Co, LLC AEP Transmission Company, LLC	2,698,965 2,698,965 58,017 4,113	129 584 12 82 1,737,565 3,564,407 3,564,407 38 187 5,105	107,498 (129,584) (12) (82) (1,737,565) (865,442) (865,442) 19,830 (992)	.3 . 4 3
ON-REGJ©idi√ RANSCO	8.1.4	434 439 440 441 446 457 369 370 380	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blossom Wind, LLC Abstract Digital  AEP Transmission Hidg Co, LLC AEP Transmission Company, LLC AEP Chars Co.	2,698,965 2,698,965 58,017 4,113 3,100,698	129 584 12 82 1,737,565 3,564,407 3,564,407 38 187 5,105 3,793 199	107,498 (129,584) (12) (82) (1,737,565) (865,442) (865,442) 19,830 (992) (692,501)	-3 -3 3 -2 -2
ON-REG_TOTAL	8.1.4	434 439 440 441 446 457 369 370 380 382	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blosson Wind, LLC Abstract Digital  AEP Transmission Hidg Co, LLC AEP Toho Trans Co AEP Transmission Company, LLC AEP Oho Trans Co	2,698,965 2,698,966 58,017 4,113 3,100 698 78 473	129 584 12 82 1,737,565 3,564,407 3,564,407 38 187 5,105 3 793 199 102,921	107,498 (129 584) (12) (82) (87,737,565) (865,442) (866,442) 19,830 (992) (692,501) (24,447)	.3 .3 .2 .2 .2
ON-REG_TOBE ⊊ RANSCO	8.1.4	434 439 440 441 446 457 369 370 380 382 383	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahu Wind Energy, LLC Apple Blosson Wind, LLC Abstract Digital  AEP Transmission Hidg Co, LLC AEP Transmission Company, LLC AEP Transmission Company, LLC AEP Otto Trans Co AEP Applachten Trans Co AEP Mean Virinion Trans Co	2,698,965 2,698,965 58,017 4,113 3,100 698 78 473 1,211 985	129 584 12 82 1,737,565 3,564,407 3,564,407 38 187 5,105 3,793 199 102,921 1,456,161	107,498 (129,584) (12) (82) (1,737,565) (865,442) (866,442) (992) (692,501) (24,447) (244,176)	.3 .3 .2 .2 .2 .3
ION-REG_TÖTEÍ.∰ RANSCO	8.1.4	434 439 440 441 446 457 369 370 380 382	AEP Clean Energy Resources LLC AEP Wind Holdings, LLC Auwahi Wind Energy, LLC Apple Blosson Wind, LLC Abstract Digital  AEP Transmission Hidg Co, LLC AEP Toho Trans Co AEP Transmission Company, LLC AEP Oho Trans Co	2,698,965 2,698,966 58,017 4,113 3,100 698 78 473	129 584 12 82 1,737,565 3,564,407 3,564,407 38 187 5,105 3 793 199 102,921	107,498 (129 584) (12) (82) (87,737,565) (865,442) (866,442) 19,830 (992) (692,501) (24,447)	33 -3 -3 -2 -2 -3 -2 1 -4

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American Flantic Power Senure Corporation Page 3 of 8

American Electric Power Service Corporation
Total Bill Variances - Associated Companies

#### AEPSC Income Statement

Region	Affiliate		Affiliate Number and Name	Mar-2019	Mar-2020	Variance	Variance %age
		388	AEP Southwestern Trans Co	8 775	4 433	4,342	49%
	TRANSCO Total	70 Flori		6 820,990	8,646,661	(1,825,671)	-27%
TRANSCO Total,***			and the second second of the second	6,820,990		(1,826,671)	
N	JV	376	PATH WV Transmission Co , LLC	7,521	20 863	(13,342)	-177%
		379	Electric Transmission America	1 141		1,141	100%
		396	RITELine Indiana, LLC	1 180	552	628	53%
		418	Grid Assurance LLC	86 841	268,458	(181,617)	-209%
	JV Total		and the contract of the contract of the contract of	96,683	289,873	(193,190)	-200%
		LINGS X		96,683			
AEPGR	AEP Gen Resources	181	AEP Generation Resources	435 782	593 595	(167,813)	-36%
		420	Ohio PPA Plants	13 665	816	12,849	94%
	AEP Gen Resources Tol			449,447	694,411	(144,964)	-32%
AEPGR Total		· 2882.	MANUTAGEST PLOSES ASSESSED	449,447	<sup>6</sup> 77 594,411°	(144,964)	-32%
TRANSOURCE	TRANSOURCE	403	Transource Energy, LLC	198 289	375 794	(177,505)	-90%
		407	Transource Missouri LLC	113 044	197 786	(84,742)	-75%
		415	Transource West Virginia LLC	47 150	57 430	(10,280)	-22%
		423	Transource Pennsylvania	40 561	45 487	(4 926)	-12%
		424	Transource Maryland	38 251	50 506	(12,256)	-32%
1 1 00 F. POPER . POPE S. O	TRANSOURCE Total	LVIOR YES	Sandra common and the Notice of the Lot of the con-	437,294	727,003	(289,709)	-66%
TRANSOURCE Total		1724 6 35	SALT TELEVISION OF U.S. P. P. P. P. S.	437,294		,5% (289,709)	
ETT	ETT	374	Electric Transmission TX, LLC	1 904 982	1 882,167	22,814	1%
	ETT Total			1,904,982	1,882,167	22,814	1%
ETT Total 🚚 💥	ASSERTING OF THE SECOND			1,904,982	(882,167)	22,814	1. 5.1%
175			Total AEPSC Income Statement	70,862,638	80,470,931	(9,608,294)	14%

#### Benefiting Locations including Southwestern Electric Power Company Business Units 1006 - Gen - All Cos except Nuclear 1007 - All West Oper Cos All BUs 1009 - Distribution - All Texas Cos 3 4 1021 - All Regulated Companies 5 1022 - Generation - All Companies Req 1028 - Transmission - All West Cos 6 7 1032 - Trans & Dist - All Companies 1054 - Railcar Maint Facility SWEPCO 1056 - All Companies Excl AEP, Inc. 1060 - All Companies 10 1062 - All Operating Cos All Bus Unit 12 111 - SWEPCO Transmission 13 1128 - Knox Lee Plant Unit 0 1131 - Knox Lee Plant Unit 2 14 1133 - Knox Lee Plant Unit 3 15 1136 - Knox Lee Plant Unit 5 16 17 1145 - Generation Region 5 1167 - Generation - All West Cos 18 1171 - All Companies Excl Serv Corp 19 20 11181 - Welsh Plant Unit 3 11184 - Arsenal Hill Plant Unit 0 21 1189 - SWEPCO Louisiana All Bus Units 22 1202 - Trans & Dist - All West Cos 1215 - Lone Star Plant Unit 1 24 1225 - Flint Creek Plant Unit 0 25 1230 - Flint Creek Plant Unit 1 26 1240 - Knox Lee Plant Unit 4 27 1246 - SWEPCO All Dist & Trans 28 29 1247 - SWEPCO All Distribution 30 1251 - Arsenal Hill Plant Unit 5 31 1252 - SWEPCO Trans 32 1281 - Lieberman Plant Unit 0 1287 - Lieberman Plant Unit 1 33 1293 - Lieberman Plant Unit 2 34 35 1297 - Lieberman Plant Unit 3 36 1301 - Lieberman Plant Unit 4 1309 - Welsh Plant Unit 1 37 1320 - Central Maint Facility SWEPCO 38 1322 - Pirkey Plant Unit 0 39 1324 - Welsh Plant Unit 2 40 41 1331 - SWEPCO Dist & Trans 1340 - Transmission - AEPTC/SWEPCO 42 43 1374 - Wilkes Plant Unit 3 1380 - PSO/SWEPCO All Bus Units

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1384 - Lone Star Plant Unit 0 1389 - All Integrated Oper Cos

#### Benefiting Locations including Southwestern Electric Power Company Business Units 1398 - Distribution - PSO/All SWEPCO 48 1415 - Dolet Hills Plant Unit 0 1419 - Wilkes Plant Unit 0 49 1421 - Dolet Hills Plant Unit 1 50 1423 - Wilkes Plant Unit 1 51 1426 - Wilkes Plant Unit 2 52 1435 - Transmission - PSO/SWEPCO 53 1436 - Transmission - All Companies 54 1445 - SWEPCO All Bus Units 55 1447 - SWEPCo Dist & Gen 56 57 1465 - All Texas Operation Cos 1468 - Distribution - All Companies 1469 - Generation - All Companies 59 60 1475 - Distribution - All West Cos 61 1510 - Welsh Plant Unit 0 1519 - SWEPCO Dist & Trans 62 1520 - Pirkey Fuels SWEPCO 63 64 1522 - Pirkey Plant Unit 1 65 1552 - All Wholesale Regulated Cos 1587 - Trans & Dist - All Texas Cos 66 67 159 - SWEPCO Distribution 1594 - PSO/SWEPCO Non-TX All Bus 68 69 161 - SWEPCO Distribution 1631 - All AEP Trans Cos Except ERCOT 70 71 1632 - Dist All Cos-Retail Cust Only 1640 - Mattison Unit 0 72 1642 - John W. Turk Jr. Power Plant 73 74 1643 - Mattison Unit 3 75 1644 - Mattison Unit 4 1645 - Mattison Unit 1 76 1646 - Mattison Unit 2 77 1647 - Mattison Units 3-4 78 79 1648 - Mattison Plant Units 1-2 1649 - John W. Turk Jr. Plant Unit 1 80 1670 - Arsenal Hill Plant Unit 6 81 168 - SWEPCO Generation 82 83 1693 - Commercial Operation IT Servic 1708 - All companies excl Nuclear 84 1722 - Dist-AP/OP/I&M/PSO/SWEPCO 85 86 1729 - Limestone Admin 87 1733 - ARS Gas Turbine Unit 6A 88 1734 - ARS Gas Turbine Unit 6B 89 1735 - ARS Steam Turbine Unit 6S 90 1825 - Transmission-OpCos-RTO 91 1837 - SPP Transmission Companies 1848 - Commercial Operation Reg/NReg

### Benefiting Locations including Southwestern Electric Power Company Business Units 1855 - All Trans Co and Transource Co 1869 - All OpCos Trans\ Ohio Trans Co 94 95 1872 - All Transm excld Transource MO 1873 - Trans West excl Transource MO 1882 - SWEPCo Trans and SW Transco 97 1883 - APCO/KY/SWEPCO/TX Distribution 98 1895 - Habitat Conservation Plan 99 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco 100 101 1911 - West Oper Cos All BUs Units excl Transcos 102 1912 - Trans & Dist - All Oper Companies excl Trans Cosl 103 1913 - Dist - All Cos Excl KYPCO 104 1915 - All Trans excl Transource&Rite 105 1918 - Trans All Cos excl TX/KG/JV 106 | 1922 - East/West Reg Co excl Trnscos 107 1925 - All T&D companies excluding Transource 108 1926 - All T&D West companies excluding Transource 109 1928 - Generation - APCO/KYPCO/SWEPCO 110 1929 - All T&G FERC Formula Rate Cos 111 1930 - All Distribution Cos less I&M 112 | 1932 - All Trans and Gen Cos excl Nuc 113 | 1933 - Trans/Transco/TrnsrcWV 114 1934 - Trans/Tcos/TsrcWV excl TX/ETT 115 1935 - Gen All Cos & CSWE excl Nuc 116 1936 - Flint Creek 100 Pct SWEPCO 117 1937 - All Dist excl AEPTX and PSO 118 1938 - Distrib AMR - All Cos but PSO 119 194 - SWEPCO Transmission

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	
1 1006 - Gen - All Cos except Nuclear	117 - Kentucky Power Co - Gene	
	132 - Indiana Michigan Pwr Co - Gen	
	168 - SWEPCO-Generation	
	181 - AEP Generation Resources	
	198 - Public Service Co of OK - Gen	
	215 - Appalachian Power Co - Gen	_
1006 - Gen - All Cos except Nuclear Total		
1007 - All West Oper Cos All BUs	114 - Public Service Co of OK - Tran	
	119 - AEP Texas North Division -Dist	
	159 - SWEPCO-Distribution	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	168 - SWEPCO-Generation	
	169 - AEP Texas Central Division-Tra	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	198 - Public Service Co of OK - Gen	
	211 - AEP Texas Central Division-Dis	
	374 - Electric Transmission TX, LLC	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	407 - Transource Missouri, LLC	
1007 - All West Oper Cos All BUs Total		_
1009 - Distribution - All Texas Cos	119 - AEP Texas North Division -Dist	
	161 - SWEPCO-TX-Distribution	
	211 - AEP Texas Central Division-Dis	
1009 - Distribution - All Texas Cos Total		_
1021 - All Regulated Companies	110 - Kentucky Power Co - Dist	
	114 - Public Service Co of OK - Tran	
	117 - Kentucky Power Co - Gene	
	119 - AEP Texas North Division -Dist	
	120 - Indiana Michigan Pwr Co - Tran	
	132 - Indiana Michigan Pwr Co - Gen	
	140 - Appalachian Power Co - Dist	
	150 - Appalachian Power Co - Trans	
	159 - SWEPCO-Distribution	
	160 - Ohio Power Co - Transmission	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	168 - SWEPCO-Generation	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co	
	168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 190 - Indiana Michigan Pwr Co - Nuc 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	_
	384 - AEP Kentucky Trans Co	_
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	396 - RITELine Indiana, LLC	
	407 - Transource Missouri, LLC	
	415 - Transource West Virginia, LLC	
	•	
	423 - Transource Pennsylvania	
1021 All Demilated Companies Tatal	424 - Transource Maryland	_
1021 - All Regulated Companies Total 1022 - Generation - All Companies Reg	117 - Kentucky Power Co - Gene	_
1022 - Generation - All Companies Reg	132 - Indiana Michigan Pwr Co - Gen	
	168 - SWEPCO-Generation	
	190 - Indiana Michigan Pwr Co - Nuc	
	198 - Public Service Co of OK - Gen	
	215 - Appalachian Power Co - Gen	_
1022 - Generation - All Companies Reg Total	114 Bublio Convoc Co of Old Trans	_
1028 - Transmission - All West Cos	114 - Public Service Co of OK - Tran	
	169 - AEP Texas Central Division-Tra	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	374 - Electric Transmission TX, LLC	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	407 - Transource Missouri, LLC	_
1028 - Transmission - All West Cos Total		~
1032 - Trans & Dist - All Companies	110 - Kentucky Power Co - Dist	
	114 - Public Service Co of OK - Tran	
	119 - AEP Texas North Division -Dist	
	120 - Indiana Michigan Pwr Co - Tran	
	140 - Appalachian Power Co - Dist	
	150 - Appalachian Power Co - Trans	
	159 - SWEPCO-Distribution	
	160 - Ohio Power Co - Transmission	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	169 - AEP Texas Central Division-Tra	
	170 - Indiana Michigan Pwr Co - Dist	
	180 - Kentucky Power Co - Trans	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	200 - Wheeling Power Co - Trans	
	210 - Wheeling Power Co - Dist	
	211 - AEP Texas Central Division-Dis	
	230 - Kingsport Power Co - Dist	
	250 - Ohio Power Co - Distribution	
	260 - Kingsport Power Co - Trans	
	374 - Electric Transmission TX, LLC	
	380 - AEP Ohio Trans Co	
	382 - AEP Appalachian Trans Co	
	383 - AEP West Virginia Trans Co	
	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	396 - RITELine Indiana, LLC	
	407 - Transource Missouri, LLC	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	
	423 - Transource Pennsylvania	
	424 - Transource Maryland	
1032 - Trans & Dist - All Companies Total		
1054 - Railcar Maint Facility SWEPCO	168 - SWEPCO-Generation	
1054 - Railcar Maint Facility SWEPCO Total		
1056 - All Companies Excl AEP, Inc	102 - AEP Energy Supply LLC	
	103 - AEP Service Corporation	
	110 - Kentucky Power Co - Dist	
	114 - Public Service Co of OK - Tran	
	117 - Kentucky Power Co - Gene	
	119 - AEP Texas North Division -Dist	
	120 - Indiana Michigan Pwr Co - Tran	
	132 - Indiana Michigan Pwr Co - Gen	
	140 - Appalachian Power Co - Dist	
	143 - AEP Pro Serv, Inc	
	150 - Appalachian Power Co - Trans	
	154 - AEP Credit, Inc	
	159 - SWEPCO-Distribution	
	160 - Ohio Power Co - Transmission	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	168 - SWEPCO-Generation	
	169 - AEP Texas Central Division-Tra	
	170 - Indiana Michigan Pwr Co - Dist	
	171 - CSW Energy, Inc	
	175 - AEP Energy Partners, Inc	
	180 - Kentucky Power Co - Trans	
	181 - AEP Generation Resources	
	185 - AEP Energy Services, Inc	
	190 - Indiana Michigan Pwr Co - Nuc	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	196 - AEP Investments, Inc	
	198 - Public Service Co of OK - Gen	
	200 - Wheeling Power Co - Trans	
	204 - AEP T&D Services, LLC	
	210 - Wheeling Power Co - Dist	
	211 - AEP Texas Central Division-Dis	
	215 - Appalachian Power Co - Gen 230 - Kingsport Power Co - Dist	
	245 - Dolet Hills Lignite Co, LLC	
	250 - Ohio Power Co - Distribution	
	260 - Kingsport Power Co - Trans	
	270 - AEG Cook Coal Terminal	
	280 - Ind Mich River Transp Lakin	
	319 - United Sciences Testing, Inc	
	353 - AEP Utility Funding LLC	
	364 - AEP Nonutility Funding LLC	
	369 - AEP Transmission Hldg Co, LLC	
	370 - AEP Transmission Company, LL	
	374 - Electric Transmission TX, LLC	
	380 - AEP Ohio Trans Co	
	382 - AEP Appalachian Trans Co	
	383 - AEP West Virginia Trans Co	
	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	550 - MET OMORPHIA HARBOU	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
	396 - RITELine Indiana, LLC
	397 - AEP Retail Energy Partners LLC
	400 - AEP Energy, Inc
	403 - Transource Energy, LLC
	407 - Transource Missouri, LLC
	415 - Transource West Virginia, LLC
	419 - AEP OnSite Partners, LLC
	422 - AEP RENEWABLES, LLC
	423 - Transource Pennsylvania
	424 - Transource Maryland
	440 - AEP Wind Holdings, LLC
1056 - All Companies Excl AEP, Inc Total	<u> </u>
1060 - All Companies	100 - American Electric Power Co.
	102 - AEP Energy Supply LLC
	103 - AEP Service Corporation
	110 - Kentucky Power Co - Dist
	114 - Public Service Co of OK - Tran
	117 - Kentucky Power Co - Gene
	119 - AEP Texas North Division -Dist
	120 - Indiana Michigan Pwr Co - Tran
	132 - Indiana Michigan Pwr Co - Gen
	140 - Appalachian Power Co - Dist
	143 - AEP Pro Serv, Inc.
	150 - Appalachian Power Co - Trans
	154 - AEP Credit, Inc
	159 - SWEPCO-Distribution
	160 - Ohio Power Co - Transmission
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	168 - SWEPCO-Generation
	169 - AEP Texas Central Division-Tra
	170 - Indiana Michigan Pwr Co - Dist
	171 - CSW Energy, Inc
	175 - AEP Energy Partners, Inc
	180 - Kentucky Power Co - Trans
	181 - AEP Generation Resources
	185 - AEP Energy Services, Inc
	190 - Indiana Michigan Pwr Co - Nuc
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	196 - AEP Investments, Inc.
	198 - Public Service Co of OK - Gen
	200 - Wheeling Power Co - Trans
	204 - AEP T&D Services, LLC
	210 - Wheeling Power Co - Dist
	211 - AEP Texas Central Division-Dis
	215 - Appalachian Power Co - Gen
	230 - Kingsport Power Co - Dist
	245 - Dolet Hills Lignite Co, LLC
	250 - Ohio Power Co - Distribution
	260 - Kingsport Power Co - Trans
	270 - AEG Cook Coal Terminal
	280 - Ind Mich River Transp Lakin
	319 - United Sciences Testing, Inc
	353 - AEP Utility Funding LLC
	364 - AEP Nonutility Funding LLC

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
	374 - Electric Transmission TX, LLC
	380 - AEP Ohio Trans Co
	382 - AEP Appalachian Trans Co
	383 - AEP West Virginia Trans Co
	384 - AEP Kentucky Trans Co
	385 - AEP Indiana Michigan Trans Co
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
	396 - RITELine Indiana, LLC
	397 - AEP Retail Energy Partners LLC
	400 - AEP Energy, Inc
	403 - Transource Energy, LLC
	407 - Transource Missouri, LLC
	415 - Transource West Virginia, LLC
	419 - AEP OnSite Partners, LLC
	422 - AEP RENEWABLES, LLC
	423 - Transource Pennsylvania
	424 - Transource Maryland
	440 - AEP Wind Holdings, LLC
1060 - All Companies Total	440 - AEF Willu Holdings, LLC
1062 - All Operating Cos All Bus Unit	110 - Kentucky Power Co - Dist
	114 - Public Service Co of OK - Tran
	117 - Kentucky Power Co - Gene
	119 - AEP Texas North Division -Dist
	120 - Indiana Michigan Pwr Co - Tran
	132 - Indiana Michigan Pwr Co - Gen
	· ·
	140 - Appalachian Power Co - Dist
	150 - Appalachian Power Co - Trans
	159 - SWEPCO-Distribution
	160 - Ohio Power Co - Transmission
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	168 - SWEPCO-Generation
	169 - AEP Texas Central Division-Tra
	170 - Indiana Michigan Pwr Co - Dist
	180 - Kentucky Power Co - Trans
	181 - AEP Generation Resources
	190 - Indiana Michigan Pwr Co - Nuc
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	198 - Public Service Co of OK - Gen
	200 - Wheeling Power Co - Trans
	210 - Wheeling Power Co - Dist
	211 - AEP Texas Central Division-Dis
	215 - Appalachian Power Co - Gen
	230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution
	260 - Kingsport Power Co - Trans
	374 - Electric Transmission TX, LLC
	380 - AEP Ohio Trans Co
	382 - AEP Appalachian Trans Co
	383 - AEP West Virginia Trans Co
	383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co
	383 - AEP West Virginia Trans Co
	383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co
	383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co
	383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	
	415 - Transource West Virginia, LLC	
	423 - Transource Pennsylvania	
	424 - Transource Maryland	_
1062 - All Operating Cos All Bus Unit Total		_
111 - SWEPCO Transmission	111 - SWEPCO-TX-Transmission	
111 - SWEPCO Transmission Total		
1128 - Knox Lee Plant Unit 0	168 - SWEPCO-Generation	
1128 - Knox Lee Plant Unit 0 Total		
1131 - Knox Lee Plant Unit 2	168 - SWEPCO-Generation	
1131 - Knox Lee Plant Unit 2 Total		
1133 - Knox Lee Plant Unit 3	168 - SWEPCO-Generation	_
1133 - Knox Lee Plant Unit 3 Total		
1136 - Knox Lee Plant Unit 5	168 - SWEPCO-Generation	_
1136 - Knox Lee Plant Unit 5 Total		
1145 - Generation Region 5	168 - SWEPCO-Generation	
1145 - Generation Region 5 Total		
1167 - Generation - All West Cos	168 - SWEPCO-Generation	
	198 - Public Service Co of OK - Gen	_
1167 - Generation - All West Cos Total		_
1171 - All Companies Excl Serv Corp	100 - American Electric Power Co	
	102 - AEP Energy Supply LLC	
	110 - Kentucky Power Co - Dist	
	114 - Public Service Co of OK - Tran	
	117 - Kentucky Power Co - Gene	
	119 - AEP Texas North Division -Dist	
	120 - Indiana Michigan Pwr Co - Tran	
	132 - Indiana Michigan Pwr Co - Gen	
	140 - Appalachian Power Co - Dist	
	143 - AEP Pro Serv, Inc.	
	150 - Appalachian Power Co - Trans	
	154 - AEP Credit, Inc	
	159 - SWEPCO-Distribution	
	160 - Ohio Power Co - Transmission	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	168 - SWEPCO-Generation	
	169 - AEP Texas Central Division-Tra	
	170 - Indiana Michigan Pwr Co - Dist	
	171 - CSW Energy, Inc	
	175 - AEP Energy Partners, Inc	
	180 - Kentucky Power Co - Trans	
	181 - AEP Generation Resources	
	185 - AEP Energy Services, Inc	
	190 - Indiana Michigan Pwr Co - Nuc	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	196 - AEP Investments, Inc	
	198 - Public Service Co of OK - Gen	
	200 - Wheeling Power Co - Trans	
	204 - AEP T&D Services, LLC	
	210 - Wheeling Power Co - Dist	
	211 - AEP Texas Central Division-Dis	
	215 - Appalachian Power Co - Gen	
	230 - Kingsport Power Co - Dist	
	245 - Dolet Hills Lignite Co, LLC	
	250 - Ohio Power Co - Distribution	
	260 - Kingsport Power Co - Trans	
	270 - AEG Cook Coal Terminal	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
	280 - Ind Mich River Transp Lakin
	319 - United Sciences Testing, Inc
	353 - AEP Utility Funding LLC
	364 - AEP Nonutility Funding LLC
	369 - AEP Transmission Hldg Co, LLC
	370 - AEP Transmission Company, LL
	374 - Electric Transmission TX, LLC
	380 - AEP Ohio Trans Co
	382 - AEP Appalachian Trans Co
	''
	383 - AEP West Virginia Trans Co
	384 - AEP Kentucky Trans Co
	385 - AEP Indiana Michigan Trans Co
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
	396 - RITELine Indiana, LLC
	397 - AEP Retail Energy Partners LLC
	400 - AEP Energy, Inc
	403 - Transource Energy, LLC
	407 - Transource Missouri, LLC
	415 - Transource West Virginia, LLC
	419 - AEP OnSite Partners, LLC
	422 - AEP RENEWABLES, LLC
	423 - Transource Pennsylvania
	424 - Transource Maryland
	440 - AEP Wind Holdings, LLC
1171 - All Companies Excl Serv Corp Total	
1181 - Welsh Plant Unit 3	168 - SWEPCO-Generation
1181 - Welsh Plant Unit 3 Total	
1 1184 - Arsenal Hill Plant Unit 0	168 - SWEPCO-Generation
1184 - Arsenal Hill Plant Unit () Total	100 01121 00 001101011
2 1189 - SWEPCO Louisiana All Bus Units	159 - SWEPCO-Distribution
2200 SWAT CO CONSIGNA AN DAS OTHES	168 - SWEPCO-Generation
	194 - SWEPCO-Transmission
1189 - SWEPCO Louisiana All Bus Units Total	194 - SVVEP CO-Transmission
3 1202 - Trans & Dist - All West Cos	114 - Public Service Co of OK - Tran
1202 - Italis & Dist - All West Cos	
	119 - AEP Texas North Division -Dist
	159 - SWEPCO-Distribution
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	169 - AEP Texas Central Division-Tra
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	211 - AEP Texas Central Division-Dis
	374 - Electric Transmission TX, LLC
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
	407 - Transource Missouri, LLC
1202 - Trans & Dist - All West Cos Total	
	168 - SWEPCO-Generation
1215 - Lone Star Plant Unit 1	
1215 - Lone Star Plant Unit 1 1215 - Lone Star Plant Unit 1 Total	
1215 - Lone Star Plant Unit 1 Total	168 - SWEPCO-Generation
1215 - Lone Star Plant Unit 1 Total 1225 - Flint Creek Plant Unit 0	168 - SWEPCO-Generation
1215 - Lone Star Plant Unit 1 Total 1225 - Flint Creek Plant Unit 0 1225 - Flint Creek Plant Unit 0 Total	
1215 - Lone Star Plant Unit 1 Total 1225 - Flint Creek Plant Unit 0 1225 - Flint Creek Plant Unit 0 Total 1230 - Flint Creek Plant Unit 1	168 - SWEPCO-Generation 168 - SWEPCO-Generation
1215 - Lone Star Plant Unit 1 Total 1225 - Flint Creek Plant Unit 0 1225 - Flint Creek Plant Unit 0 Total 1230 - Flint Creek Plant Unit 1 1230 - Flint Creek Plant Unit 1 Total	168 - SWEPCO-Generation
1215 - Lone Star Plant Unit 1 Total 1225 - Flint Creek Plant Unit 0 1225 - Flint Creek Plant Unit 0 Total 1230 - Flint Creek Plant Unit 1 1230 - Flint Creek Plant Unit 1 Total 1240 - Knox Lee Plant Unit 4	
5 1225 - Flint Creek Plant Unit 0 1225 - Flint Creek Plant Unit 0 Total 5 1230 - Flint Creek Plant Unit 1	168 - SWEPCO-Generation

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
	194 - SWEPCO-Transmission
1246 - SWEPCO All Dist & Trans Total	
9 1247 - SWEPCO All Distribution	159 - SWEPCO-Distribution
	161 - SWEPCO-TX-Distribution
1247 - SWEPCO All Distribution Total	
30 1251 - Arsenal Hill Plant Unit 5	168 - SWEPCO-Generation
1251 - Arsenal Hill Plant Unit 5 Total	
31 1252 - SWEPCO Trans	194 - SWEPCO-Transmission
1252 - SWEPCO Trans Total	
32 1281 - Lieberman Plant Unit 0	168 - SWEPCO-Generation
1281 - Lieberman Plant Unit 0 Total	
33 1287 - Lieberman Plant Unit 1	168 - SWEPCO-Generation
1287 - Lieberman Plant Unit 1 Total	
34 1293 - Lieberman Plant Unit 2	168 - SWEPCO-Generation
1293 - Lieberman Plant Unit 2 Total	
35 1297 - Lieberman Plant Unit 3	168 - SWEPCO-Generation
1297 - Lieberman Plant Unit 3 Total	
36 1301 - Lieberman Plant Unit 4	168 - SWEPCO-Generation
1301 - Lieberman Plant Unit 4 Total	
37 1309 - Welsh Plant Unit 1	168 - SWEPCO-Generation
1309 - Welsh Plant Unit 1 Total	
38 1320 - Central Maint Facility SWEPCO	168 - SWEPCO-Generation
1320 - Central Maint Facility SWEPCO Total	
39 1322 - Pirkey Plant Unit 0	168 - SWEPCO-Generation
1322 - Pirkey Plant Unit 0 Total	
40 1324 - Welsh Plant Unit 2	168 - SWEPCO-Generation
1324 - Welsh Plant Unit 2 Total	
41 1331 - SWEPCO Dist & Trans	159 - SWEPCO-Distribution
	194 - SWEPCO-Transmission
1331 - SWEPCO Dist & Trans Total	
42 1340 - Transmission - AEPTC/SWEPCO	169 - AEP Texas Central Division-Tra
	194 - SWEPCO-Transmission
1340 - Transmission - AEPTC/SWEPCO Total	
43 1374 - Wilkes Plant Unit 3	168 - SWEPCO-Generation
1374 - Wilkes Plant Unit 3 Total	
44 1380 - PSO/SWEPCO All Bus Units	114 - Public Service Co of OK - Tran
	159 - SWEPCO-Distribution
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	168 - SWEPCO-Generation
	194 - SWEPCO-Transmission
	198 - Public Service Co of OK - Gen
1380 - PSO/SWEPCO All Bus Units Total	
45 1384 - Lone Star Plant Unit 0	168 - SWEPCO-Generation
1384 - Lone Star Plant Unit 0 Total	440 1/2 - 1 - 2
46 1389 - All Integrated Oper Cos	110 - Kentucky Power Co - Dist
	114 - Public Service Co of OK - Tran
	117 - Kentucky Power Co - Gene
	120 - Indiana Michigan Pwr Co - Tran
	132 - Indiana Michigan Pwr Co - Gen
	140 - Appalachian Power Co - Dist
	150 - Appalachian Power Co - Trans
	159 - SWEPCO-Distribution
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	168 - SWEPCO-Generation
	170 - Indiana Michigan Pwr Co - Dist

	Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
		190 - Indiana Michigan Pwr Co - Nuc
		194 - SWEPCO-Transmission
		198 - Public Service Co of OK - Gen
		200 - Wheeling Power Co - Trans
		210 - Wheeling Power Co - Dist
		215 - Appalachian Power Co - Gen
		230 - Kingsport Power Co - Dist
		260 - Kingsport Power Co - Trans
		270 - AEG Cook Coal Terminal
	1389 - All Integrated Oper Cos Total	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
7	1398 - Distribution - PSO/All SWEPCO	159 - SWEPCO-Distribution
		161 - SWEPCO-TX-Distribution
		167 - Public Service Co of Ok - Dist
	1398 - Distribution - PSO/All SWEPCO Total	
8	1415 - Dolet Hills Plant Unit 0	168 - SWEPCO-Generation
	1415 - Dolet Hills Plant Unit 0 Total	
9	1419 - Wilkes Plant Unit 0	168 - SWEPCO-Generation
	1419 - Wilkes Plant Unit 0 Total	
0	1421 - Dolet Hills Plant Unit 1	168 - SWEPCO-Generation
	1421 - Dolet Hills Plant Unit 1 Total	
1	1423 - Wilkes Plant Unit 1	168 - SWEPCO-Generation
	1423 - Wilkes Plant Unit 1 Total	
2	1426 - Wilkes Plant Unit 2	168 - SWEPCO-Generation
	1426 - Wilkes Plant Unit 2 Total	
3	1435 - Transmission - PSO/SWEPCO	114 - Public Service Co of OK - Tran
		194 - SWEPCO-Transmission
	1435 - Transmission - PSO/SWEPCO Total	
54	1436 - Transmission - All Companies	114 - Public Service Co of OK - Tran
	'	120 - Indiana Michigan Pwr Co - Tran
		150 - Appalachian Power Co - Trans
		160 - Ohio Power Co - Transmission
		169 - AEP Texas Central Division-Tra
		180 - Kentucky Power Co - Trans
		192 - AEP Texas North Division -Trans
		194 - SWEPCO-Transmission
		200 - Wheeling Power Co - Trans
		260 - Kingsport Power Co - Trans
		374 - Electric Transmission TX, LLC
		380 - AEP Ohio Trans Co
		382 - AEP Appalachian Trans Co
		383 - AEP West Virginia Trans Co
		384 - AEP Kentucky Trans Co
		385 - AEP Indiana Michigan Trans Co
		386 - AEP Oklahoma Trans Co
		388 - AEP Southwestern Trans Co
		396 - RITELine Indiana, LLC
		407 - Transource Missouri, LLC
		415 - Transource West Virginia, LLC
		423 - Transource Pennsylvania
		424 - Transource Maryland
	1436 - Transmission - All Companies Total	
5	1445 - SWEPCO All Bus Units	159 - SWEPCO-Distribution
		161 - SWEPCO-TX-Distribution
		168 - SWEPCO-Generation
		194 - SWEPCO-Transmission
	1445 - SWEPCO All Bus Units Total	
6	1447 - SWEPCo Dist & Gen	161 - SWEPCO-TX-Distribution

Benefiting Locations including Southwestern Electric Power Company Business Units  1447 - SWEPCo Dist & Gen Total	Business Units Included
1465 - All Texas Operation Cos	119 - AEP Texas North Division -Dist
1403 - Mil Texas Operation Cos	161 - SWEPCO-TX-Distribution
	168 - SWEPCO-Generation
	169 - AEP Texas Central Division-Tra
	192 - AEP Texas North Division -Tran
	211 - AEP Texas Central Division-Dis
	374 - Electric Transmission TX, LLC
1465 - All Texas Operation Cos Total	
1468 - Distribution - All Companies	110 - Kentucky Power Co - Dist
	119 - AEP Texas North Division -Dist
	140 - Appalachian Power Co - Dist
	159 - SWEPCO-Distribution
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	170 - Indiana Michigan Pwr Co - Dist
	210 - Wheeling Power Co - Dist
	211 - AEP Texas Central Division-Dis
	230 - Kingsport Power Co - Dist
	250 - Ohio Power Co - Distribution
1468 - Distribution - All Companies Total	230 - Offio Fower Co - Distribution
1469 - Generation - All Companies	117 - Kentucky Power Co - Gene
	132 - Indiana Michigan Pwr Co - Gen
	168 - SWEPCO-Generation
	181 - AEP Generation Resources
	190 - Indiana Michigan Pwr Co - Nuc
	198 - Public Service Co of OK - Gen
	215 - Appalachian Power Co - Gen
1469 - Generation - All Companies Total	440 450 7
1475 - Distribution - All West Cos	119 - AEP Texas North Division -Dist
	159 - SWEPCO-Distribution
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	211 - AEP Texas Central Division-Dis
1475 - Distribution - All West Cos Total	
1510 - Welsh Plant Unit 0	168 - SWEPCO-Generation
1510 - Welsh Plant Unit 0 Total 1519 - SWEPCO Dist & Trans	161 - SWEPCO-TX-Distribution
1515 - SWEFCO DISC & ITAIIS	194 - SWEPCO-Transmission
1519 - SWEPCO Dist & Trans Total	194 - SWEPCO-Transmission
1520 - Pirkey Fuels SWEPCO	168 - SWEPCO-Generation
1520 - Pirkey Fuels SWEPCO Total	100 STYLI OO GONOIGION
1522 - Pirkey Plant Unit 1	168 - SWEPCO-Generation
1522 - Pirkey Plant Unit 1 Total	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
1552 - All Wholesale Regulated Cos	117 - Kentucky Power Co - Gene
•	132 - Indiana Michigan Pwr Co - Gen
	168 - SWEPCO-Generation
	198 - Public Service Co of OK - Gen
	215 - Appalachian Power Co - Gen
1552 - All Wholesale Regulated Cos Total	
1552 - All Wholesale Regulated Cos Total	119 - AEP Texas North Division Diet
1552 - All Wholesale Regulated Cos Total 1587 - Trans & Dist - All Texas Cos	119 - AEP Texas North Division -Dist
	161 - SWEPCO-TX-Distribution
	161 - SWEPCO-TX-Distribution 169 - AEP Texas Central Division-Tra
	161 - SWEPCO-TX-Distribution 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division -Tran
	161 - SWEPCO-TX-Distribution 169 - AEP Texas Central Division-Tra
	161 - SWEPCO-TX-Distribution 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division -Tran

	Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	
67	159 - SWEPCO Distribution	159 - SWEPCO-Distribution	1
	159 - SWEPCO Distribution Total		1
68	1594 - PSO/SWEPCO Non-TX All Bus	114 - Public Service Co of OK - Tran	1
		159 - SWEPCO-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		168 - SWEPCO-Generation	1
		194 - SWEPCO-Transmission	1
		198 - Public Service Co of OK - Gen	1
	1594 - PSO/SWEPCO Non-TX All Bus Total		6
69	161 - SWEPCO Distribution	161 - SWEPCO-TX-Distribution	1
-	161 - SWEPCO Distribution Total	TOT OTTE OF THE BOTTOM	1
70	1631 - All AEP Trans Cos Except ERCOT	114 - Public Service Co of OK - Tran	1
, 0	1001 - All ALI TIGIS COS EXCEPT ENCOT	120 - Indiana Michigan Pwr Co - Tran	1
		150 - Appalachian Power Co - Trans	1
		160 - Ohio Power Co - Transmission	1
		180 - Kentucky Power Co - Trans	1
		194 - SWEPCO-Transmission	1
		200 - Wheeling Power Co - Trans	1
		260 - Kingsport Power Co - Trans	1
		380 - AEP Ohio Trans Co	1
		382 - AEP Appalachian Trans Co	1
		383 - AEP West Virginia Trans Co	1
		384 - AEP Kentucky Trans Co	1
		385 - AEP Indiana Michigan Trans Co	1
		386 - AEP Oklahoma Trans Co	1
		388 - AEP Southwestern Trans Co	1
		396 - RITELine Indiana, LLC	1
		407 - Transource Missouri, LLC	1
		415 - Transource West Virginia, LLC	1
		423 - Transource Pennsylvania	1
		424 - Transource Maryland	1
	1631 - All AEP Trans Cos Except ERCOT Total		20
71	1632 - Dist All Cos-Retail Cust Only	110 - Kentucky Power Co - Dist	1
		140 - Appalachian Power Co - Dist	1
		159 - SWEPCO-Distribution	1
		161 - SWEPCO-TX-Distribution	1
		167 - Public Service Co of Ok - Dist	1
		170 - Indiana Michigan Pwr Co - Dist	1
		210 - Wheeling Power Co - Dist	1
		230 - Kingsport Power Co - Dist	1
		250 - Ohio Power Co - Distribution	
	ACOD DOLANGE DESCRIPTION OF THE PROPERTY OF TH	250 - Onio Power Co - Distribution	1
70	1632 - Dist All Cos-Retail Cust Only Total	100 CIMEROO Conservation	9
12	1640 - Mattison Unit 0	168 - SWEPCO-Generation	
	1640 - Mattison Unit 0 Total		1
73	1642 - John W. Turk Jr. Power Plant	168 - SWEPCO-Generation	1
	1642 - John W. Turk Jr. Power Plant Total		1
74	1643 - Mattison Unit 3	168 - SWEPCO-Generation	1
	1643 - Mattison Unit 3 Total		1
75	1644 - Mattison Unit 4	168 - SWEPCO-Generation	1
	1644 - Mattison Unit 4 Total		1
76	1645 - Mattison Unit 1	168 - SWEPCO-Generation	1
	1645 - Mattison Unit 1 Total		1
		168 - SWEPCO-Generation	1
77	1646 - Mattison Unit 2		
77	<del></del>		1
	1646 - Mattison Unit 2 Total	168 - SWEPCO-Generation	
	1646 - Mattison Unit 2 Total 1647 - Mattison Units 3-4	168 - SWEPCO-Generation	1
78	1646 - Mattison Unit 2 Total 1647 - Mattison Units 3-4 1647 - Mattison Units 3-4 Total		1 1 1
78	1646 - Mattison Unit 2 Total 1647 - Mattison Units 3-4	168 - SWEPCO-Generation 168 - SWEPCO-Generation	1

Benefiting Locations including Southwestern Electric Power Company Business Units 1649 - John W. Turk Jr. Plant Unit 1	Business Units Included
	168 - SWEPCO-Generation
1649 - John W. Turk Jr. Plant Unit 1 Total	169 CWEDCO Consisten
1 1670 - Arsenal Hill Plant Unit 6	168 - SWEPCO-Generation
1670 - Arsenal Hill Plant Unit 6 Total	100 OWEDOO O
168 - SWEPCO Generation 168 - SWEPCO Generation Total	168 - SWEPCO-Generation
1693 - Commercial Operation IT Servic	117 Kentusky Pawer Co. Cons
1055 - Commercial Operation in Servic	117 - Kentucky Power Co - Gene
	132 - Indiana Michigan Pwr Co - Gen 168 - SWEPCO-Generation
	175 - AEP Energy Partners, Inc
	185 - AEP Energy Services, Inc
	198 - Public Service Co of OK - Gen
	215 - Appalachian Power Co - Gen
1693 - Commercial Operation IT Servic Total	213 - Apparachian 1 ower co - den
1708 - All companies excl Nuclear	100 - American Electric Power Co.
2. 22 Till 22 parties ever travial	102 - AEP Energy Supply LLC
	103 - AEP Service Corporation
	110 - Kentucky Power Co - Dist
	114 - Public Service Co of OK - Tran
	117 - Kentucky Power Co - Gene
	119 - AEP Texas North Division -Dist
	120 - Indiana Michigan Pwr Co - Tran
	132 - Indiana Michigan Pwr Co - Gen
	140 - Appalachian Power Co - Dist
	143 - AEP Pro Serv, Inc.
	150 - Appalachian Power Co - Trans
	154 - AEP Credit, Inc
	159 - SWEPCO-Distribution
	160 - Ohio Power Co - Transmission
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	168 - SWEPCO-Generation
	169 - AEP Texas Central Division-Tra
	170 - Indiana Michigan Pwr Co - Dist
	171 - CSW Energy, Inc
	175 - AEP Energy Partners, Inc
	180 - Kentucky Power Co - Trans
	181 - AEP Generation Resources
	185 - AEP Energy Services, Inc
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	196 - AEP Investments, Inc
	198 - Public Service Co of OK - Gen
	200 - Wheeling Power Co - Trans
	204 - AEP T&D Services, LLC
	210 - Wheeling Power Co - Dist
	211 - AEP Texas Central Division-Dis
	215 - Appalachian Power Co - Gen
	230 - Kingsport Power Co - Dist
	245 - Dolet Hills Lignite Co, LLC
	250 - Ohio Power Co - Distribution
	260 - Kingsport Power Co - Trans
	270 - AEG Cook Coal Terminal
	280 - Ind Mich River Transp Lakin
	319 - United Sciences Testing, Inc
	353 - AEP Utility Funding LLC
	364 - AEP Nonutility Funding LLC
	369 - AEP Transmission Hldg Co, LLC

Benefiting Locations including Southwestern Electric Power Company Business Units	
	370 - AEP Transmission Company, LL
	374 - Electric Transmission TX, LLC
	380 - AEP Ohio Trans Co
	382 - AEP Appalachian Trans Co
	383 - AEP West Virginia Trans Co
	384 - AEP Kentucky Trans Co
	385 - AEP Indiana Michigan Trans Co
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
	396 - RITELine Indiana, LLC
	397 - AEP Retail Energy Partners LLC
	400 - AEP Energy, Inc
	403 - Transource Energy, LLC
	407 - Transource Missouri, LLC
	415 - Transource West Virginia, LLC
	419 - AEP OnSite Partners, LLC
	422 - AEP RENEWABLES, LLC
	423 - Transource Pennsylvania
	424 - Transource Maryland
	440 - AEP Wind Holdings, LLC
1708 - All companies excl Nuclear Total	
1722 - Dist-AP/OP/I&M/PSO/SWEPCO	140 - Appalachian Power Co - Dist
	159 - SWEPCO-Distribution
	167 - Public Service Co of Ok - Dist
	170 - Indiana Michigan Pwr Co - Dist
	250 - Ohio Power Co - Distribution
1722 - Dist-AP/OP/I&M/PSO/SWEPCO Total	741
1729 - Limestone Admin	168 - SWEPCO-Generation
	181 - AEP Generation Resources
	198 - Public Service Co of OK - Gen
	215 - Appalachian Power Co - Gen
1729 - Limestone Admin Total	213 - Apparachian 1 ower co - den
1733 - ARS Gas Turbine Unit 6A	168 - SWEPCO-Generation
	100 - SWEF CO-Generation
1733 - ARS Gas Turbine Unit 6A Total	169 CWEDOO Congration
1734 - ARS Gas Turbine Unit 6B	168 - SWEPCO-Generation
1734 - ARS Gas Turbine Unit 6B Total	100 014/5000 0
1735 - ARS Steam Turbine Unit 6S	168 - SWEPCO-Generation
1735 - ARS Steam Turbine Unit 6S Total	
1825 - Transmission-OpCos-RTO	114 - Public Service Co of OK - Tran
	120 - Indiana Michigan Pwr Co - Tran
	150 - Appalachian Power Co - Trans
	160 - Ohio Power Co - Transmission
	169 - AEP Texas Central Division-Tra
	180 - Kentucky Power Co - Trans
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	200 - Wheeling Power Co - Trans
	260 - Kingsport Power Co - Trans
1825 - Transmission-OpCos-RTO Total	200 Tangoport Office CO - Halls
1837 - SPP Transmission Companies	114 - Public Service Co of OK - Tran
1037 - 3rr Hallshilssion Companies	
	194 - SWEPCO-Transmission
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
	407 - Transource Missouri, LLC
1837 - SPP Transmission Companies Total	
	117 Kanturlas Davies Ca. Cana
1848 - Commercial Operation Reg/NReg	117 - Kentucky Power Co - Gene
1848 - Commercial Operation Reg/NReg	132 - Indiana Michigan Pwr Co - Gen 168 - SWEPCO-Generation

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
	175 - AEP Energy Partners, Inc
	198 - Public Service Co of OK - Gen
	215 - Appalachian Power Co - Gen
1848 - Commercial Operation Reg/NReg Total	
3 1855 - All Trans Co and Transource Co	114 - Public Service Co of OK - Tran
	120 - Indiana Michigan Pwr Co - Tran
	150 - Appalachian Power Co - Trans
	160 - Ohio Power Co - Transmission
	169 - AEP Texas Central Division-Tra
	180 - Kentucky Power Co - Trans
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	200 - Wheeling Power Co - Trans
	260 - Kingsport Power Co - Trans
	380 - AEP Ohio Trans Co
	382 - AEP Appalachian Trans Co
	383 - AEP West Vırgınia Trans Co
	384 - AEP Kentucky Trans Co
	385 - AEP Indiana Michigan Trans Co
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
	407 - Transource Missouri, LLC
	415 - Transource West Virginia, LLC
	423 - Transource Pennsylvania
	424 - Transource Maryland
1855 - All Trans Co and Transource Co Total	, ,
1869 - All OpCos Trans\ Ohio Trans Co	114 - Public Service Co of OK - Tran
	120 - Indiana Michigan Pwr Co - Tran
	150 - Appalachian Power Co - Trans
	160 - Ohio Power Co - Transmission
	169 - AEP Texas Central Division-Tra
	180 - Kentucky Power Co - Trans
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	200 - Wheeling Power Co - Trans
	260 - Wileeling Power Co - Trans
	374 - Electric Transmission TX, LLC
	380 - AEP Ohio Trans Co
1869 - All OpCos Trans\ Ohio Trans Co Total	380 - AEF Offici Trans Co
1872 - All Transm excld Transource MO	114 - Public Service Co of OK - Tran
10/2 All Maisin exclusionee Mo	120 - Indiana Michigan Pwr Co - Tran
	150 - Appalachian Power Co - Trans
	160 - Ohio Power Co - Transmission
	169 - AEP Texas Central Division-Tra
	180 - Kentucky Power Co - Trans
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	200 - Wheeling Power Co - Trans
	260 - Kingsport Power Co - Trans
	374 - Electric Transmission TX, LLC
	380 - AEP Ohio Trans Co
	382 - AEP Appalachian Trans Co
	383 - AEP West Vırginia Trans Co
	384 - AEP Kentucky Trans Co
	385 - AEP Indiana Michigan Trans Co
	386 - AEP Oklahoma Trans Co
	300 - AEF Okidilollia Halls Co
	388 - AEP Southwestern Trans Co

1883 - APCO/KY/SWEPCO/TX Distribution Total  99 1895 - Habitat Conservation Plan  114 - Public Service Co of OK - Tran 120 - Indiana Michigan Pwr Co - Tran 150 - Appalachian Power Co - Trans 160 - Ohio Power Co - Transmission 169 - AEP Texas Central Division-Tra 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 383 - AEP West Virginia Trans Co		Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	_
169 - AEP Teras Central Division-Tris   192 - AEP Teras Central Division-Tris   194 - SWEPCO-Transmission     374 - Elector Transmission Tris LC     385 - AEP Collabora Trans CO     387 - Trans West excl Transource MO Total     1823 - SWEPCO Trans and SW Transco     1824 - SWEPCO Transmission Tris LC     1825 - SWEPCO Transmission Tris LC     1825 - SWEPCO Transmission Tris LC     1825 - SWEPCO Transmission Trans CO     1826 - SWEPCO Transmission Trans CO     1827 - SWEPCO Transmission Trans CO     1828 - APCO/KY/SWEPCO/TX Distribution     110 - Kentucky Power Co - Dist     110 - Kentucky Power Co - Dist     110 - Appalachan Power Co - Dist     110 - Appalachan Power Co - Dist     120 - Appalachan Power Co - Dist     120 - Appalachan Power Co - Dist     1829 - APCO/KY/SWEPCO/TX Distribution Total     121 - AEP Texas North Division-Dist     122 - Indiana Michagen Power Co - Transmission     123 - AEP Texas North Division-Dist     124 - SWEPCO-Transmission     125 - AEP Texas North Division-Transmission     126 - AEP Texas North Division-Transmission     127 - AEP Texas North Division-Transmission     128 - AEP Texas North Division-Transmission     129 - AEP Texas North Division-Transmission     120 - Michagen Power Co - Transmission     120 - AEP Texas North Division-Transmission     121 - AEP Texas North Division-Dist     122 - AEP Texas North Division-Dist     123 - AEP North North Distribution     124 - Public Service Co of OK - Transmission     125 - AEP North North Division-Dist     126 - AEP Texas North Division-Dist     126 - AEP Texas North Division-Dist     127 - AEP Texas North Division-Dist     128 - AEP North Division-Dist     129 - AEP Texas North Division-Dist     120 - AEP Texas North Divi	200		444 B. F. O. J. O. J.O.	
192 - AEP Texas North Division - Train   194 - SWEPCO-Transmission   174 - Electric Transmission   175 - Electric Transmission   175 - Electric Transmission   175 - Electric Transmission   1882 - SWEPCO-Transmission   1882 - SWEPCO-Transmission   1882 - SWEPCO-Transmission   1883 - APCO/RY/SWEPCO/TX Distribution   110 - Kentucky Power Co - Dist   1883 - APCO/RY/SWEPCO/TX Distribution   110 - Kentucky Power Co - Dist   140 - Appalachan Power Co - Dist   159 - SWEPCO-Distribution   161 - SWEPCO-TX-Distribution   161 - Electric Transmission   162 - APCO/RY/SWEPCO/TX Distribution   161 - SWEPCO-TX-Distribution   162 - APCO/RY/SWEPCO/TX Distribution   163 - APCO/RY/SWEPCO/TX Distribution   164 - APCO/RY/SWEPCO/TX Distribution   165 - APCO/RY/SWEPCO/TX	10	1875 - Trans West exci Transource MO		
184 - SWEPCO-Transmission TX LLC 385 - AEP Oklahoma Trans Co 388 - AEP Oklahoma Trans Co 1873 - Trans West excl Transource MO Total 7 1882 - SWEPCO Trans and SW Transco 388 - AEP Southwestern Trans Co 1882 - SWEPCO Trans and SW Transco 70 1883 - AEP Southwestern Trans Co 1983 - AEP Southwestern Trans Co 1985 - AEP Southwestern T				
374 - Electic Transmission TX, LLC   386 - AEP Oldstrom Trans Co   388 - AEP Southwestern Trans Co   388 -				
388 - AEP Collaborna Trans Co   388 - AEP Southwestern Trans Co   1873 - Trans West excl Transource MO Total				
1873 - Trans West axcl Transource MO Total				
1973 - Trans West ext   Transource MO Total				
7 1882 - SWEPCO-Trans and SW Transco 1882 - SWEPCO Trans and SW Transco Total 28 1883 - APCO/KY/SWEPCO/TX Distribution 29 1893 - APCO/KY/SWEPCO/TX Distribution 38 - APCO/KY/SWEPCO/TX Distribution 38 - APCO/KY/SWEPCO/TX Distribution 39 1895 - APCO/KY/SWEPCO/TX Distribution Total 39 1895 - Habitat Conservation Plan 39 1895 - Habitat Conservation Plan 39 1895 - Habitat Conservation Plan 30 - Appalachan Power Co - Trans and SW EPCO-Transmission 30 - Appalachan Power Co - Trans and SW EPCO-Transmission 30 - Appalachan Power Co - Transmission 30 - APCO/KY/SWEPCO/TX Distribution Total 30 - APCO/KY/SWEPCO/TX Distribution Total 31 - Appalachan Power Co - Transmission 32 - AEP Texas Central Division-Transmission 33 - AEP Texas Central Division-Transmission 34 - SWEPCO-Transmission 35 - AEP House International Transmission 36 - AEP Onto Trans Co 37 - AEP Contract Transmission 37 - Electric Transmission 38 - AEP West Virginia Trans Co 38 - AEP West Virginia Trans Co 38 - AEP Houliana Michigan Trans Co 38 - AEP Southwestern Trans Co 38 - AEP Texas North Division -Dist 1990 - PSO, SWEPCO, TX-Distribution 16 - SWEPCO-TX-Distribution 16 - AEP Texas North Division -Transco 19 - AEP Texas North Division -Transco 19 - AEP Texas Central Division -Transco 10 - AEP Texas Central Division -Transco 10 - AEP Texas Central Di		1972 Trans West avel Transcurse MO Total	388 - AEP Southwestern Trans Co	_
1882 - SWEPCO Trans and SW Transco Total	7	The state of the s	194 - SWEPCO-Transmission	-
1882 - SWEPCO Trans and SW Transco Total	•	TOOL SAVEL CO HAIRS AND SAV HAIRSCO		
110 - Kentucky Power Co - Dist		1882 - SWEPCo Trans and SW Transco Total	oco / tel ocatimodom fiano co	-
119 - AEP Texas North Division - Dist 140 - Appalachian Power Co - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 163 - Appalachian Power Co - Trans 160 - Appalachian Power Co - T	3		110 - Kentucky Power Co - Dist	-
140 - Appalachan Power Co - Dist 159 - SWEPCO-Distribution 151 - SWEPCO-TX-Distribution 151 - APP Texas Central Division-Distribution 161 - SWEPCO-TX-Distribution 162 - Indiana Michigan Pwr Co - Trans 150 - Appalachana Power Co - Transmission 169 - AEP Texas Central Division-Tx 150 - Kentucky Power Co - Transmission 169 - AEP Texas Central Division-Tx 150 - Kentucky Power Co - Transmission 169 - AEP Texas Central Division-Tx 150 - Kentucky Power Co - Transmission 169 - AEP Texas North Division - Tx 150 - Wheeling Power Co - Transmission 160 - Wheeling Power Co - Transmission 160 - Wheeling Power Co - Transmission 160 - Wheeling Power Co - Transmission 170 - Sat - AEP Michigan Trans Co 180 - AEP Michigan Transmission 170 - AEP Texas North Division - Dist 190 - PSO,SWEPCO,OK Transco,SW Transco 1910 - AEP Texas North Division - Dist 180 - SWEPCO-Distribution 181 - AEP Texas North Division - Transco 182 - AEP Texas North Division - Transco 183 - AEP Texas North Division - Transco 184 - AEP Texas North Division - Transco 184 - AEP Texas North Division - Transco 185 - AEP Texas Nor			•	
159 - SWEPCO-Tx-Distribution 161 - SWEPCO-Tx-Distribution 162 - APC Texas Central Division-Distribution 163 - APC Michael Michael Plan 164 - Public Service Co of OK - Trans 165 - Appalachian Power Co - Trans 166 - APC Texas Central Division-Trans 167 - APC Texas Central Division-Trans 168 - APC Texas North Division - Trans 169 - APC Texas North Division - Trans 160 - Kingsport Power Co - Trans 160 - Kingsport Power Co - Trans 160 - Kingsport Power Co - Trans 161 - SWEPCO-Transmission 162 - APC Polito Trans 163 - APC Polito Trans 164 - APC Polito Trans 165 - APC Polito Trans 166 - APC Polito Trans 167 - APC Polito Trans 168 - APC Polito Trans 169 - APC Polito Trans 169 - APC Polito Trans 160 - APC Polito Trans 161 - APC Polito Trans 162 - APC Polito Trans 163 - APC Polito Trans 164 - APC Polito Trans 165 - APC Polito Trans 166 - APC Polito Trans 167 - Public Service Co of OK - Cen 167 - Public Service Co of OK - Cen 168 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - Cen 169 - APC Polito Service Co of OK - C				
161 - SWEPCO-TX-Distribution 211 - AEP Texas Central Division-Distribution 211 - AEP Texas Central Division-Distribution 701    1883 - APCO/KY/SWEPCO/TX Distribution Total    9 1895 - Habitat Conservation Plan   114 - Public Service Co of OK - Tran 120 - Indiana Michigan Prive Co - Trans 150 - Appalachian Power Co - Trans 160 - Ohio Power Co - Trans 192 - AEP Texas Central Division-Trans 193 - AEP Oldshoma Trans Co 360 - AEP Olhio Trans Co 3			• •	
1883 - APCO/KY/SWEPCO/TX Distribution Total				
114 - Public Service Co of OK - Tran 120 - Indiana Michigan Pwr Co - Tran 120 - Indiana Michigan Pwr Co - Tran 150 - Appalachian Power Co - Trans 160 - Ohio Power Co - Transmission 169 - AEP Texas Central Division-Tra 180 - Kentucky Power Co - Trans 180 - Kentucky Power Co - Trans 180 - AEP Texas North Division - Tran 180 - Kentucky Power Co - Trans 180 - Michigan Power Co - Trans 180 - AEP Mest Virginia Trans Co 180 - AEP West Virginia Trans Co 180 - AEP West Virginia Trans Co 180 - AEP West Virginia Trans Co 180 - AEP Notahoma Trans Co 180 - AEP Notahoma Trans Co 180 - AEP Oklahoma Trans Co 180 - PSO,SWEPCO,OK Trnsco,SW Trnsco 114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 186 - AEP Oklahoma Trans Co 187 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 187 - Public Service Co of OK - Tran 195 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 189 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 191 - West Oper Cos All BUs Units excl Transcos 191 - PSO,SWEPCO,TX-Distribution 161 - SWEPCO-TX-Distribution 162 - AEP Texas North Division-Tra 193 - AEP Texas Central Division-Tra 194 - SWEPCO-Transmission 195 - PSO,SWEPCO,Tansmission 196 - AEP Texas Central Division-Tra 197 - AEP Texas Central Division-Tra 197 - AEP Texas Central Division-Tra 198 - Public Service Co of OK - Gen 211 - AEP Texas North Division-Dist 199 - AEP Texas North Division-Dist 190 - AEP Texas North Division-Dist 190 - AEP Texas North Division-Dist 191 - West Oper Cos All Bus Units excl Transcos Total			211 - AEP Texas Central Division-Dis	
120 - Indiana Michigan Pwir Co - Tran 150 - Appalachian Power Co - Trans 150 - Ohio Power Co - Trans 160 - Ohio Power Co - Trans 160 - Ohio Power Co - Trans 160 - AEP Texas Central Division-Tra 180 - Kentucky Power Co - Trans 180 - AEP Texas North Division - Tran 180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission 200 - Whiseling Power Co - Trans 260 - Kingsport Power Co - Trans 274 - Electric Transmission TX, LLC 275 - AEP Children Power Co - Trans 276 - AEP Ohio Trans Co 277 - Trans 278 - AEP Ohio Trans Co 278 - AEP Children Trans Co 278 - AEP Chaloma Trans Co 278 - AEP Indiana Michigan Trans Co 279 - SPO, SWEPCO, OK Trinsco, SW Trinsco 280 - AEP Oklahoma Trans Co 281 - AEP Children Trans Co 281 - AEP Children Trans Co 282 - AEP Southwestern Trans Co 283 - AEP Southwestern Trans Co 284 - AEP Southwestern Trans Co 285 - AEP Oklahoma Trans Co 286 - AEP Oklahoma Trans Co 286 - AEP Oklahoma Trans Co 287 - AEP Texas North Division - Dist 189 - SWEPCO-Distribution 181 - SWEPCO-Tx-Distribution 181 - SWEPCO-Tx-Distribution 182 - AEP Texas Central Division - Tra 183 - AEP Texas Central Division - Tra 184 - SWEPCO-Tx-Distribution 185 - AEP Texas Central Division - Tra 187 - AEP Texas Central Division - Dist 189 - Public Service Co of OK - Gen 211 - AEP Texas Central Division - Dist 181 - Public Service Co of OK - Gen 211 - AEP Texas Central Division - Dist 181 - Public Service Co of OK - Tran 185 - AEP Texas North Division - Dist 181 - Public Service Co of OK - Tran 185 - AEP Texas North Division - Dist 181 - Public Service Co of OK - Tran 185 - AEP Texas North Division - Dist 186 - AEP Texas North Division - Dist 187 - AEP Texas North Division - Dist 188 - AEP Service Co of OK - Tran 189 - AEP Texas North Division - Dist 189 - AEP Texas North Division		1883 - APCO/KY/SWEPCO/TX Distribution Total		_
150 - Appalachian Power Co - Trans 160 - Ohio Power Co - Trans 160 - Ohio Power Co - Transmission 160 - AEP Texas Central Division-Tra 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division - Trans 260 - Kingsport Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco 114 - Public Service Co of OK - Tran 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 168 - SWEPCO-T-Distribution 161 - SWEPCO-T-Transmission 169 - AEP Texas Central Division - Trans 194 - SWEPCO-Transmission 188 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Dist 189 - Public Service Co of OK - Grant 191 - AEP Texas Central Division-Dist 191 - West Oper Cos All Bus Units excl Transcos Total 191 - West Oper Cos All Bus Units excl Transcos Total 191 - West Oper Cos All Bus Units excl Transcos Total 191 - Fundamental Public Service Cord Of Crans 191 - AEP Texas North Division - Dist 1	9	1895 - Habitat Conservation Plan	114 - Public Service Co of OK - Tran	
160 - Ohio Power Co - Transmission   169 - AEP Texas Central Division-Trans   1810 - Central Division-Trans   1820 - AEP Texas Central Division - Trans   192 - AEP Texas North Division - Trans   192 - AEP Texas North Division - Trans   192 - AEP Texas North Division - Trans   194 - SWEPCO-Transmission   200 - Wheeling Power Co - Trans   260 - Kingsport Power Co - 238 - AEP West Virginia Trans Co   383 - AEP West Virginia Trans Co   384 - AEP Kentucky Trans Co   385 - AEP Oklahoma Trans Co   386 - AEP Oklahoma Trans Co   386 - AEP Oklahoma Trans Co   386 - AEP Oklahoma Trans Co   388 - AEP Southwestern Trans Co   386 - AEP Oklahoma Trans Co   387 - AEP Texas North Division - Dist   159 - SWEPCO-DKTribution   161 - SWEPCO-TX-Distribution   161 - SWEPCO-TX-Distribution   161 - SWEPCO-TX-Distribution   161 - SWEPCO-TX-Distribution   162 - AEP Texas North Division - Trans   184 - SWEPCO-TX-Distribution   184 - SWEPCO-TX-Distribution   184 - SWEPCO-TX-Distribution   184 - SWEPCO-TX-Distribution   185 - AEP Texas North Division - Trans   184 - SWEPCO-TX-DIstribution   185 - SWEPCO-TX-DISTRIBUTION   184 -			120 - Indiana Michigan Pwr Co - Tran	
169 - AEP Texas Central Division-Tra			150 - Appalachian Power Co - Trans	
180 - Kentucky Power Co - Trans   192 - AEP Texas North Division - Trans   192 - AEP Texas North Division - Trans   192 - AEP Texas North Division - Trans   194 - SWEPCO-Transmission   200 - Wheeling Power Co - Trans   260 - Kingsport Power Co - 2383 - AEP West Virginia Trans Co   383 - AEP West Virginia Trans Co   384 - AEP Kentucky Trans Co   385 - AEP Oklahoma Trans Co   386 - AEP Oklahoma Trans Co   387 - AEP Texas North Division - Trans Co   387 - AEP Texas North Division - Trans   387 - September Co - S			160 - Ohio Power Co - Transmission	
192 - AEP Texas North Division -Train   194 - SWEPCO-Transmission   200 - Wheeling Power Co - Trans   260 - Kingsport Power Co - Trans   260 - Kingsport Power Co - Trans   260 - Kingsport Power Co - Trans   374 - Electric Transmission TX, LLC   380 - AEP Ohio Trans Co   383 - AEP Mest Virginia Trans Co   383 - AEP Mest Virginia Trans Co   384 - AEP Kentucky Trans Co   385 - AEP Indiana Michigan Trans Co   386 - AEP Oklahoma Trans Co   387 - AEP Oklahoma Trans Co   388 - AEP Southwestern Trans Co   387 - AEP Oklahoma Trans Co   388 - AEP Southwestern Trans Co   388 - A			169 - AEP Texas Central Division-Tra	
194 - SWEPCO-Transmission   200 - Wheeling Power Co - Trans   260 - Wheeling Power Co - Trans   260 - Wheeling Power Co - Trans   374 - Electric Transmission TX, LLC   380 - AEP Ohio Trans Co   381 - AEP Ohio Trans Co   383 - AEP West Virginia Trans Co   384 - AEP Chetricky Trans Co   385 - AEP Indiana Michigan Trans Co   386 - AEP Oklahoma Trans Co   386 - AEP			180 - Kentucky Power Co - Trans	
200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 381 - AEP West Virginia Trans Co 383 - AEP West Virginia Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 387 - AEP Oklahoma Trans Co 388 - AEP Oklahoma Trans Co 388 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Oklahoma Trans Co 388 -			192 - AEP Texas North Division -Tran	
260 - Kingsport Power Co - Trans   374 - Electric Transmission TX, LLC   380 - AEP Ohio Trans Co   383 - AEP Ohio Trans Co   383 - AEP West Virginia Trans Co   384 - AEP Kentucky Trans Co   385 - AEP Indiana Michigan Trans Co   385 - AEP Indiana Michigan Trans Co   386 - AEP Oklahoma Trans Co   387 - AEP Oklahoma Trans Co   388 - AEP Southwestern Trans Co   500 - 500			194 - SWEPCO-Transmission	
374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 383 - AEP West Virgina Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco 114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 11 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-Transmission 166 - SWEPCO-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Trar 192 - AEP Texas North Division - Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 1911 - West Oper Cos All BUs Units excl Transcos Total 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist			200 - Wheeling Power Co - Trans	
380 - AEP Ohio Trans Co   383 - AEP West Virginia Trans Co   383 - AEP West Virginia Trans Co   384 - AEP Kentucky Trans Co   385 - AEP Indiana Michigan Trans Co   385 - AEP Indiana Michigan Trans Co   386 - AEP Oklahoma Trans Co   386 - AEP Oklahoma Trans Co   386 - AEP Oklahoma Trans Co   114 - Public Service Co of OK - Tran   194 - SWEPCO-Transmission   386 - AEP Oklahoma Trans Co   388 - AEP Southwestern Trans Co   1905 - PSO, SWEPCO, OK Trnsco, SW Trnsco Total   1911 - West Oper Cos All BUs Units excl Transcos   114 - Public Service Co of OK - Tran   119 - AEP Texas North Division - Dist   159 - SWEPCO-Distribution   161 - SWEPCO-Transmission   163 - SWEPCO-Generation   163 - AEP Texas Central Division - Transcos   168 - SWEPCO-Transmission   169 - AEP Texas North Division - Transcos   192 - AEP Texas North Division - Transcos   191 - AEP Texas Central Division - Dist   1911 - West Oper Cos All BUs Units excl Transcos Total   1912 - Trans & Dist - All Oper Companies excl Trans Cos   114 - Public Service Co of OK - Transcos Total   1912 - Trans & Dist - All Oper Companies excl Trans Cos   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   114 - Public Service Co of OK - Transcos Total   115 - AEP Texas North Division - Dist			260 - Kingsport Power Co - Trans	
383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 385 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 1911 - West Oper Cos All BUs Units excl Transcos 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist 159 - SWEPCO-Distribution 161 - SWEPCO-Transmission 163 - AEP Texas Central Division-Tra 192 - AEP Texas Central Division-Tra 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 1911 - West Oper Cos All Bus Units excl Transcos Total 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division-Dist			374 - Electric Transmission TX, LLC	
384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 386 - AEP Oklahoma Trans Co 114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Oklahoma Trans Co 388 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist 159 - SWEPCO-TX-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of OK - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tran 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 192 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist			380 - AEP Ohio Trans Co	
385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 1895 - Habitat Conservation Plan Total 00 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco 114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 01 1911 - West Oper Cos All BUs Units excl Transcos 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-Tx-Distribution 167 - Public Service Co of OK - Dist 168 - SWEPCO-Generation 169 - AEP Texas North Division - Trar 192 - AEP Texas North Division - Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist			383 - AEP West Virginia Trans Co	
1895 - Habitat Conservation Plan Total  1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco 114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total  1911 - West Oper Cos All BUs Units excl Transcos 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 161 - SWEPCO-TX-Distribution 163 - AEP Texas Central Division-Tran 192 - AEP Texas North Division - Tran 194 - SWEPCO-Transmission 185 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All Bus Units excl Transcos Total  1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist			384 - AEP Kentucky Trans Co	
1895 - Habitat Conservation Plan Total  1905 - PSO, SWEPCO, OK Trnsco, SW Trnsco  114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO, SWEPCO, OK Trnsco, SW Trnsco Total  1191 - West Oper Cos All BUs Units excl Transcos  114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Tran 194 - SWEPCO-Transmission 198 - Public Service Co of Ok - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total  1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist			385 - AEP Indiana Michigan Trans Co	
114 - Public Service Co of OK - Tran 194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-Tx-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division - Tran 194 - SWEPCO-Transmission 195 - PSO,SWEPCO-Transmission 169 - AEP Texas Central Division - Tran 192 - AEP Texas Central Division - Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist			386 - AEP Oklahoma Trans Co	
194 - SWEPCO-Transmission 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 1 1911 - West Oper Cos All BUs Units excl Transcos 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-Tx-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 1114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist		1895 - Habitat Conservation Plan Total		
386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 388 - AEP Southwestern Trans Co 1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 1911 - West Oper Cos All BUs Units excl Transcos 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of OK - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tran 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist	0	1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco		
388 - AEP Southwestern Trans Co  1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total  1911 - West Oper Cos All BUs Units excl Transcos  114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Tra 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos®  110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist			194 - SWEPCO-Transmission	
1905 - PSO,SWEPCO,OK Trnsco,SW Trnsco Total 1911 - West Oper Cos All BUs Units excl Transcos 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist			386 - AEP Oklahoma Trans Co	
114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Tran 194 - SWEPCO-Transmission 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All BUs Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist			388 - AEP Southwestern Trans Co	_
119 - AEP Texas North Division -Dist 159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division -Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All Bus Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist	_			_
159 - SWEPCO-Distribution 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1911 - West Oper Cos All Bus Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist	1	1911 - West Oper Cos All BUs Units excl Transcos		
161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dist 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist				
167 - Public Service Co of Ok - Dist 168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dis  1911 - West Oper Cos All Bus Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 111 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist				
168 - SWEPCO-Generation 169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Trar 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dis  1911 - West Oper Cos All Bus Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos® 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist				
169 - AEP Texas Central Division-Tra 192 - AEP Texas North Division - Tra 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dis 1911 - West Oper Cos All Bus Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 110 - Kentucky Power Co - Dist 1114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist				
192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dis 1911 - West Oper Cos All BUs Units excl Transcos Total 2 1912 - Trans & Dist - All Oper Companies excl Trans Cos 2 110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist				
194 - SWEPCO-Transmission 198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dis  1911 - West Oper Cos All Bus Units excl Transcos Total  2 1912 - Trans & Dist - All Oper Companies excl Trans Cos  110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist				
198 - Public Service Co of OK - Gen 211 - AEP Texas Central Division-Dis  1911 - West Oper Cos All Bus Units excl Transcos Total  2 1912 - Trans & Dist - All Oper Companies excl Trans Cos  110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist				
211 - AEP Texas Central Division-Dist  1911 - West Oper Cos All BUs Units excl Transcos Total  2 1912 - Trans & Dist - All Oper Companies excl Trans Cos  110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist				
1911 - West Oper Cos All BUs Units excl Transcos Total  2 1912 - Trans & Dist - All Oper Companies excl Trans Cos  110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist				
110 - Kentucky Power Co - Dist 114 - Public Service Co of OK - Tran 119 - AEP Texas North Division - Dist		1011 West Ones Cos All Olle Units and Transport	211 - AEP Texas Central Division-Dis	_
114 - Public Service Co of OK - Tran 119 - AEP Texas North Division -Dist			110 Kontucky Dower Co. Diet	_
119 - AEP Texas North Division -Dist	2	1912 - Hans & Dist - All Oper Companies exci Hans Cost	•	
120 - Indiana Michigan Pwr Co - Tran				
140 - Appalachian Power Co - Dist			•	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	
	150 - Appalachian Power Co - Trans	
	159 - SWEPCO-Distribution	
	160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution	
	167 - SyvePCO-1X-Distribution	
	169 - AEP Texas Central Division-Tra	
	170 - Indiana Michigan Pwr Co - Dist	
	180 - Kentucky Power Co - Trans	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission	
	200 - Wheeling Power Co - Trans	
	210 - Wheeling Power Co - Hans	
	211 - AEP Texas Central Division-Dis	
	230 - Kingsport Power Co - Dist	
	250 - Ohio Power Co - Distribution	
	260 - Kingsport Power Co - Trans	
1912 - Trans & Dist - All Oper Companies excl Trans Cos⊞otal	200 - Milgsport I Ower Co - Trans	2
103 1913 - Dist - All Cos Excl KYPCO	119 - AEP Texas North Division -Dist	
	140 - Appalachian Power Co - Dist	
	159 - SWEPCO-Distribution	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	170 - Indiana Michigan Pwr Co - Dist	
	210 - Wheeling Power Co - Dist	
	211 - AEP Texas Central Division-Dis	
	250 - Ohio Power Co - Distribution	
1913 - Dist - All Cos Excl KYPCO Total		
104 1915 - All Trans excl Transource&Rite	114 - Public Service Co of OK - Tran	
	120 - Indiana Michigan Pwr Co - Tran	
	150 - Appalachian Power Co - Trans	
	160 - Ohio Power Co - Transmission	
	169 - AEP Texas Central Division-Tra	
	180 - Kentucky Power Co - Trans	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	200 - Wheeling Power Co - Trans	
	260 - Kingsport Power Co - Trans	
	374 - Electric Transmission TX, LLC	
	380 - AEP Ohio Trans Co	
	382 - AEP Appalachian Trans Co	
	383 - AEP West Vırgınia Trans Co	
•	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
1915 - All Trans excl Transource&Rite Total		1
05 1918 - Trans All Cos excl TX/KG/JV	114 - Public Service Co of OK - Tran	
	120 - Indiana Michigan Pwr Co - Tran	
	150 - Appalachian Power Co - Trans	
	160 - Ohio Power Co - Transmission	
	180 - Kentucky Power Co - Trans	
	180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission	
	180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans	
	180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 380 - AEP Ohio Trans Co	
	180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co	
	180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co	
	180 - Kentucky Power Co - Trans 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included
	386 - AEP Oklahoma Trans Co
	388 - AEP Southwestern Trans Co
1918 - Trans All Cos excl TX/KG/JV Total	
6 1922 - East/West Reg Co excl Trnscos	110 - Kentucky Power Co - Dist
	114 - Public Service Co of OK - Tran
	117 - Kentucky Power Co - Gene
	119 - AEP Texas North Division -Dist
	120 - Indiana Michigan Pwr Co - Tran
	132 - Indiana Michigan Pwr Co - Gen
	140 - Appalachian Power Co - Dist
	150 - Appalachian Power Co - Trans
	159 - SWEPCO-Distribution
	160 - Ohio Power Co - Transmission
	161 - SWEPCO-TX-Distribution
	167 - Public Service Co of Ok - Dist
	168 - SWEPCO-Generation
	169 - AEP Texas Central Division-Tra
	170 - Indiana Michigan Pwr Co - Dist
	180 - Kentucky Power Co - Trans
	190 - Indiana Michigan Pwr Co - Nuc
	192 - AEP Texas North Division -Tran
	194 - SWEPCO-Transmission
	198 - Public Service Co of OK - Gen
	200 - Wheeling Power Co - Trans
	-
	210 - Wheeling Power Co - Dist
	211 - AEP Texas Central Division-Dis
	215 - Appalachian Power Co - Gen
	230 - Kingsport Power Co - Dist
	250 - Ohio Power Co - Distribution
	260 - Kingsport Power Co - Trans
	270 - AEG Cook Coal Terminal
	280 - Ind Mich River Transp Lakin
1922 - East/West Reg Co excl Trnscos Total	
1925 - All T&D companies excluding Transource	110 - Kentucky Power Co - Dist
	114 - Public Service Co of OK - Tran
	119 - AEP Texas North Division -Dist
	120 - Indiana Michigan Pwr Co - Tran
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist
	120 - Indiana Mıchıgan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution
	120 - Indiana Mıchıgan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 230 - Kingsport Power Co - Dist
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Dist 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC
	120 - Indiana Michigan Pwr Co - Tran 140 - Appalachian Power Co - Dist 150 - Appalachian Power Co - Trans 159 - SWEPCO-Distribution 160 - Ohio Power Co - Transmission 161 - SWEPCO-TX-Distribution 167 - Public Service Co of Ok - Dist 169 - AEP Texas Central Division-Tra 170 - Indiana Michigan Pwr Co - Dist 180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 210 - Wheeling Power Co - Dist 211 - AEP Texas Central Division-Dis 230 - Kingsport Power Co - Dist 250 - Ohio Power Co - Distribution 260 - Kingsport Power Co - Trans

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	_
	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
1925 - All T&D companies excluding Transource Total		
8 1926 - All T&D West companies excluding Transource	114 - Public Service Co of OK - Tran	
	119 - AEP Texas North Division -Dist	
	159 - SWEPCO-Distribution	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	169 - AEP Texas Central Division-Tra	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	211 - AEP Texas Central Division-Dis	
	374 - Electric Transmission TX, LLC	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
1926 - All T&D West companies excluding Transquess Total	300 - AEF Southwestern Halls CO	-
1926 - All T&D West companies excluding Transource Total 9 1928 - Generation - APCO/KYPCO/SWEPCO	117 - Kentucky Power Co - Gene	-
9 1926 - Generation - APCO/KTPCO/SWEPCO	•	
	168 - SWEPCO-Generation	
	215 - Appalachian Power Co - Gen	_
1928 - Generation - APCO/KYPCO/SWEPCO Total		_
0 1929 - All T&G FERC Formula Rate Cos	114 - Public Service Co of OK - Tran	
	117 - Kentucky Power Co - Gene	
	120 - Indiana Michigan Pwr Co - Tran	
	132 - Indiana Michigan Pwr Co - Gen	
	150 - Appalachian Power Co - Trans	
	160 - Ohio Power Co - Transmission	
	168 - SWEPCO-Generation	
	169 - AEP Texas Central Division-Tra	
	180 - Kentucky Power Co - Trans	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	200 - Wheeling Power Co - Trans	
	215 - Appalachian Power Co - Gen	
	260 - Kingsport Power Co - Trans	
	380 - AEP Ohio Trans Co	
	382 - AEP Appalachian Trans Co	
	383 - AEP West Virginia Trans Co	
	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	407 - Transource Missouri, LLC	
	415 - Transource West Virginia, LLC	
	423 - Transource Pennsylvania	
1020 All TOC FERC Formula Pata Cos Tatal	424 - Transource Maryland	_
1929 - All T&G FERC Formula Rate Cos Total	110 Kantada P	_
1 1930 - All Distribution Cos less I&M	110 - Kentucky Power Co - Dist	
	119 - AEP Texas North Division -Dist	
	140 - Appalachian Power Co - Dist	
	159 - SWEPCO-Distribution	
	161 - SWEPCO-TX-Distribution	
	167 - Public Service Co of Ok - Dist	
	210 - Wheeling Power Co - Dist	
	211 - AEP Texas Central Division-Dis	
	230 - Kingsport Power Co - Dist	
	250 - Ohio Power Co - Distribution	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	_
1930 - All Distribution Cos less I&M Total		
12 1932 - All Trans and Gen Cos excl Nuc	114 - Public Service Co of OK - Tran	
	117 - Kentucky Power Co - Gene	
	120 - Indiana Michigan Pwr Co - Tran	
	132 - Indiana Michigan Pwr Co - Gen	
	150 - Appalachian Power Co - Trans	
	160 - Ohio Power Co - Transmission	
	168 - SWEPCO-Generation	
	169 - AEP Texas Central Division-Tra	
	180 - Kentucky Power Co - Trans	
	181 - AEP Generation Resources	
	192 - AEP Texas North Division -Tran	
	194 - SWEPCO-Transmission	
	198 - Public Service Co of OK - Gen	
	200 - Wheeling Power Co - Trans	
	215 - Appalachian Power Co - Gen	
	260 - Kingsport Power Co - Trans	
	374 - Electric Transmission TX, LLC	
	380 - AEP Ohio Trans Co	
	382 - AEP Appalachian Trans Co	
	383 - AEP West Virginia Trans Co	
	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	396 - RITELine Indiana, LLC	
	407 - Transource Missouri, LLC	
	415 - Transource West Virginia, LLC	
	423 - Transource Pennsylvania	
	424 - Transource Maryland	
1932 - All Trans and Gen Cos excl Nuc Total		
13 1933 - Trans/Transco/TrnsrcWV	114 - Public Service Co of OK - Tran	
	120 - Indiana Michigan Pwr Co - Tran	
	150 - Appalachian Power Co - Trans	
	160 - Ohio Power Co - Transmission	
	169 - AEP Texas Central Division-Tra	
	180 - Kentucky Power Co - Trans	
	180 - Kentucky Power Co - Trans 192 - AEP Texas North Division -Tran	
	•	
	192 - AEP Texas North Division -Tran	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co	
1933 - Trans/Transco/TrnsrcWV Total	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co	
· · · · · · · · · · · · · · · · · · ·	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co	
· · · · · · · · · · · · · · · · · · ·	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 415 - Transource West Virginia, LLC	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 415 - Transource West Virginia, LLC	
	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 415 - Transource West Virginia, LLC  114 - Public Service Co of OK - Tran 120 - Indiana Michigan Pwr Co - Tran	
· · · · · · · · · · · · · · · · · · ·	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 387 - AEP Southwestern Trans Co 415 - Transource West Virginia, LLC  114 - Public Service Co of OK - Tran 120 - Indiana Michigan Pwr Co - Trans 150 - Appalachian Power Co - Trans	
1933 - Trans/Transco/TrnsrcWV Total 14 1934 - Trans/Tcos/TsrcWV excl TX/ETT	192 - AEP Texas North Division -Tran 194 - SWEPCO-Transmission 200 - Wheeling Power Co - Trans 260 - Kingsport Power Co - Trans 374 - Electric Transmission TX, LLC 380 - AEP Ohio Trans Co 382 - AEP Appalachian Trans Co 383 - AEP West Virginia Trans Co 384 - AEP Kentucky Trans Co 385 - AEP Indiana Michigan Trans Co 386 - AEP Oklahoma Trans Co 388 - AEP Southwestern Trans Co 415 - Transource West Virginia, LLC  114 - Public Service Co of OK - Tran 120 - Indiana Michigan Pwr Co - Tran 150 - Appalachian Power Co - Trans	

Benefiting Locations including Southwestern Electric Power Company Business Units	Business Units Included	_
	260 - Kingsport Power Co - Trans	
	380 - AEP Ohio Trans Co	
	382 - AEP Appalachian Trans Co	
	383 - AEP West Virginia Trans Co	
	384 - AEP Kentucky Trans Co	
	385 - AEP Indiana Michigan Trans Co	
	386 - AEP Oklahoma Trans Co	
	388 - AEP Southwestern Trans Co	
	415 - Transource West Virginia, LLC	
1934 - Trans/Tcos/TsrcWV excl TX/ETT Total		_
5 1935 - Gen All Cos & CSWE excl Nuc	117 - Kentucky Power Co - Gene	
	132 - Indiana Michigan Pwr Co - Gen	
	168 - SWEPCO-Generation	
	171 - CSW Energy, Inc	
	181 - AEP Generation Resources	
	198 - Public Service Co of OK - Gen	
	215 - Appalachian Power Co - Gen	
1935 - Gen All Cos & CSWE excl Nuc Total		_
6 1936 - Flint Creek 100 Pct SWEPCO	168 - SWEPCO-Generation	_
1936 - Flint Creek 100 Pct SWEPCO Total		
7 1937 - All Dist excl AEPTX and PSO	110 - Kentucky Power Co - Dist	_
	140 - Appalachian Power Co - Dist	
	159 - SWEPCO-Distribution	
	161 - SWEPCO-TX-Distribution	
	170 - Indiana Michigan Pwr Co - Dist	
	210 - Wheeling Power Co - Dist	
	230 - Kingsport Power Co - Dist	
	250 - Ohio Power Co - Distribution	
1937 - All Dist excl AEPTX and PSO Total		
8 1938 - Distrib AMR - All Cos but PSO	110 - Kentucky Power Co - Dist	_
	119 - AEP Texas North Division -Dist	
	140 - Appalachian Power Co - Dist	
	159 - SWEPCO-Distribution	
	161 - SWEPCO-TX-Distribution	
	170 - Indiana Michigan Pwr Co - Dist	
	210 - Wheeling Power Co - Dist	
	211 - AEP Texas Central Division-Dis	
	230 - Kingsport Power Co - Dist	
	250 - Ohio Power Co - Distribution	
1938 - Distrib AMR - All Cos but PSO Total	3	-
9 194 - SWEPCO Transmission	194 - SWEPCO-Transmission	_

#### Southwestern Electric Power Chief Financial Officer Class of Service For the Test Year Ended March 31, 2020

Accounting Accounting and Regulatory Services    Recounting and Regulatory Services   Recounting   Recounting	\$ \$	14,539 28,383 49,834
11 - Number of GL Transactors   32 - Number of Vendor Invoice Pay   39 - 100% to One Company   48 - MW Generating Capability   51 - Past 3 M of MMBTU's Burned (Tot)   58 - Total Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   63 - Total Gross Utility Plant   64 - Member/Peak Load		414,179 28 309,278 3,073 666 484,226 (541) 14,539 28,383 49,834
32. Number of Vendor Invoice Pay   39. 100% to One Company   48. MW Generating Capability   51. Pasa 3 Mo MMBTU'S burned (Tot)   58. Total Assets   60. AEPSC Bill less indir and Int   61. Total Fixed Assets   33. Total Gross Utility Plant   64. Member/Peak Load   64. Member/Peak Load   64. Member/Peak Load   65. Number of Girmployees   65. Number of Cirmployees   65. Number of Electric Retail Cust		28 309,278 3,073 666 484,226 (541) 14,539 28,383 49,834
39 - 100% to One Company 48 - MW Generatung Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indix and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load  Accounting and Regulatory Services Total Financial and Management Reporting 90 - Number of Employees 11 - Number of Employees 11 - Number of Employees 12 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Load 63 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed I Transactions 77 - Number of Curporate Planning and Budgeting Services 80 - Number of Company 81 - Total Assets 81 - Total Assets 83 - Total Assets 84 - Total Assets 85 - Total Assets 86 - Number of Curporate Planning and Budgeting Services 89 - Number of Employees 11 - Number of Curporate Planning and Budgeting Services 12 - Number of Curporate Planning and Budgeting Services 13 - Number of Curporate Planning and Budgeting Services 14 - Number of Curporate Planning and Budgeting Services 15 - Total Fixed Assets 16 - AEPSC Bill less Indir and Int 81 - Total Fixed Assets 82 - Number of Employees 11 - Number of Curporate Planning and Budgeting Services 12 - Number of Curporate Planning and Budgeting Services 13 - Number of Curporate Planning and Budgeting Services 14 - Number of Curporate Planning and Budgeting Services 15 - AEPSC Bill less Indir and Int 84 - Member/Peak Load 85 - Total Assets 86 - AEPSC Bill less Indir and Int 86 - AEPSC Bill less Indir and Int 87 - AEPSC Bill less Indir and Int 88 - AEPSC Bill less Indir and Int 89 - AEPSC Bill less Indir and Int 80 - AEPSC Bill less Indir and Int 80 - AEPSC Bill less Indir and Int 80 - AEPSC Bill less Indir and Int 81 - AEPSC Bill less Indir and Int 81 - AEPSC Bill less Indir and Int 81 - AEPSC Bill less Indir and Int 82 - AEPSC Bill less Indir and Int 83 - Total Assets 84 - AEPSC Bill less Indir and Int 84 - Member/Peak Load		309,278 3,073 666 484,226 (541) 14,539 28,383 49,834
48 - MW Generating Capability   51 - Past 3 Mo MiBTU's Burned (Tot)   58 - Total Assets   60 - AEPSC Bill less indir and Int   61 - Total Fixed Assets   63 - Total Gross Unitry Plant   64 - Member/Peak Load   64 - Member/Peak Load   64 - Member/Peak Load   65 - Total Gross Unitry Plant   64 - Member/Peak Load   65 - Total Gross Unitry Plant   64 - Member/Peak Load   65 - Total Gross Unitry Plant   65 - Mumber of Employees   11 - Number of GL Transactions   39 - 100% to One Company   58 - Total Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   63 - Total Gross Unitry Plant   64 - Member/Peak Load   7 - Total Fixed Assets   63 - Total Gross Unitry Plant   64 - Member/Peak Load   7 - Total Gross Unitry Plant   64 - Member/Peak Load   7 - Total Gross Unitry Plant   65 - Number of Commercial Customers   68 - Number of Electric Retail Cust   69 - Number of Employees   11 - Number of Customers Mail   68 - Number of Electric Retail Cust   69 - Number of Electric Re		3,073 666 484,226 (541) 14,539 28,383 49,834
S1 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Assets 63 - Total Gross Unity Plant 64 - Member/Peak Load 7		666 484,226 (541) 14,539 28,383 49,834
S8 - Total Assets		484,226 (541) 14,539 28,383 49,834
Co. AEPSC Bill less indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load		(541) 14,539 28,383 49,834
Corporate Planning and Budgeting Services Total   Final Fixed Assets   63 - Total Gross Utility Plant   64 - Member/Peak Load   64 - Member/Peak Load   7 - Member of GL Transactions   7 - Member of GL Transactions   7 - Member of Center of Workstations   7 - Member of Purchase Orders   7 - Member of Workstations   7 - Member of Center of		14,539 28,383 49,834
G3 - Total Gross Utility Plant   G4 - Member/Peak Load		28,383 49,834
Accounting and Regulatory Services Total  Financial and Management Reporting  109 - Number of Employees 11 - Number of Cart Transactions 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int  Financial and Management Reporting Total  Tax  109 - Number of Employees 11 - Number of Cart Transactions 17 - Number of Cart Transactions 18 - Number of Workstations 19 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load  Tax Total  Accounting Transaction Services  105 - Number of CIS Customers Mail 106 - Number of Compencial Customers 1108 - Number of Cart Transactions 1108 - Number of Employees 1108 -		49,834
Accounting and Regulatory Services Total Financial and Management Reporting  Inlumber of Employees Inlumber of GL Transactions Inlumber of Purchase Orders Inlumber of Purchase Orders Inlumber of Purchase Orders Inlumber of Purchase Orders Inlumber of GL Transactions Inlumber of GL		
Financial and Management Reporting  109 - Number of GL. Transactions 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int  Tax  109 - Number of Employees 11 - Number of GL. Transactions 17 - Number of GL. Transactions 17 - Number of Purchase Orders 33 - Number of Workstations 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Face Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load  Tax Total  Accounting Transaction Services  105 - Number of CIS Customers Mail 106 - Number of Contendrations 107 - Number of Contendrations 108 - Number of Electric Retail Cust 109 - Number of Stores Transactions 1108 - Number of Company 1108 - Number of Stores Transactions 111 - Number of Company 112 - Number of Company 113 - Number of Stores Transactions 113 - Number of Stores Transactions 124 - Number of Company 125 - Total Assets 126 - AEPSC Bill less Indir and Int 127 - No Nonelectric OAR Invoices 128 - Accounting Transaction Services Total  Accounting Transaction Services Total  Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting Services 108 - Number of Electric Retail Cust 109 - Number of Morkstations 109 - Number of Electric Retail Cust 109 - Number of Morkstations 109 - Number of Morkstations 109 - Number of Electric Retail Cust 109 - Number of Morkstations 109 - Number of Electric Retail Cust 109 - Number of Electric Retail Cust 109 - Number of Morkstations 109 - Number of Electric Retail Cust 109 - Number		
11 - Number of GL Transactions   33 - 100% to One Company   58 - Total Assets   60 - AEPSC Bill less Indir and Int		1,362,029 1,921
Second Financial and Management Reporting Total		1,921
S8 - Total Assets		10,786
Financial and Management Reporting Total  Tax    Geol - AEPSC Bill less Indir and Int	1	227,834
Financial and Management Reporting Total  Tax    09 - Number of Employees   11 - Number of GL Transactions   17 - Number of Purchase Orders   33 - Number of Workstations   39 - 100% to One Company   58 - Total Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   63 - Total Gross Utility Plant   64 - Member//Peak Load		517
Tax    09 - Number of Employees   11 - Number of GL Transactions   17 - Number of GL Transactions   17 - Number of Purchase Orders   33 - Number of Workstations   39 - 100% to One Company   58 - Total Assets   60 - AEPSC Bill less indir and Int   61 - Total Fixed Assets   63 - Total Gross Utility Plant   64 - Member/Peak Load	\$	242,334
11 - Number of GL Transactions 17 - Number of Purchase Orders 33 - Number of Workstations 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load  Tax Total  Accounting Transaction Services  05 - Number of CIS Customers Mail 06 - Number of Commercial Customers 08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of Stores Transactions 26 - Number of Stores Transactions 27 - Number of Stores Transactions 28 - Number of Vendor Invoice Pay 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting Services 08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of Employees 11 - Number of Electric Retail Cust 09 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of Engloyees 11 - Number of Employees 11 - Number of Employees 13 - Number of Employees 14 - Number of Employees 15 - Number of Employees 16 - Number of Employees 17 - Nonelectric OAR Invoices 18 - Number of Employees 19 - Number of Employees 19 - Number of Employees 11 - Number of Employees 11 - Number of Employees 11 - Number of Employees 13 - Number of Employees 14 - Number of Employees 15 - Number of Employees 16 - Number of Employees 17 - Nonelectric OAR Invoices 18 - Number of Employees 19 - Number of Employees 19 - Number of Employees 10 - Number of Employees 11 - Number of Employees 12 - Number of Employees 13 - Number of Employees 14 - Number of Employees 15 - Number of Employees 16 - Number of Employees 17 - Nonelectric OAR Invoices 18 - Number of Employees 19 - Number of Employees 19 - Number of Employees 10 - Number of Employees 10 - Number of Employees 10 - Number	\$	58,892
17- Number of Purchase Orders 33 - Number of Workstations 33 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load  Tax Total  Accounting Transaction Services  O5- Number of CIS Customers Mail 05- Number of CIS Customers Mail 05- Number of Electric Retail Cust One Summer of Stores Transactions 26- Number of Stores Transactions 27- Number of Stores Transactions 28- Number of Vendor Invoice Pay 39- 100% to One Company 58- Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Total  Accounting Total  Corporate Planning and Budgeting Services  O8- Number of Electric Retail Cust O9- Number of GI. Transactions 33 - Number of GI. Transactions 33 - Number of GI. Transactions 33 - Number of Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total	"	19,631
33 - Number of Workstations 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 64 - Member/Peak Load  Tax Total  Accounting Transaction Services  05 - Number of CIS Customers Mail 06 - Number of Commercial Customers 08 - Number of Electric Retail Cust 09 - Number of Electric Retail Cust 09 - Number of Stores Transactions 26 - Number of Stores Transactions 26 - Number of Stores Transactions 27 - Number of Vendor Invoice Pay 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting Services  08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 33 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		34
39 - 100% to One Company   58 - Total Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   63 - Total Gross Utility Plant   64 - Member/Peak Load		605
S8 - Total Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   63 - Total Gross Utility Plant   64 - Member/Peak Load		74,035
Corporate Planning and Budgeting   Corporate Planning and Budgeting Services Total		569,557
Tax Total Tax Total  Accounting Transaction Services    Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services Total Sesets   Corporate Planning and Budgeting Services Total Sesets   Corporate Planning and Budgeting Services   Corporate Planning Services		3,434
Corporate Planning and Budgeting   Corporate Planning and Budgeting Services   Corporate Planning and Budgeting Services Total   Corporate Planning and Budgeting Services   Corporate Planning Services   Corporate Plann	ļ	10,047
Tax Total  Accounting Transaction Services    D5 - Number of CIS Customers Mail	1	1,225
Accounting Transaction Services    O5 - Number of CIS Customers Mail		271
Corporate Planning and Budgeting   Corporate Planning and Budgeting Services   Os - Number of Electric Retail Cust	\$	737,731
O8 - Number of Electric Retail Cust   O9 - Number of Employees	\$	9,634
O9 - Number of Employees   11 - Number of GL Transactions   26 - Number of Stores Transactions   32 - Number of Vendor Invoice Pay   39 - 100% to One Company   58 - Total Assets   60 - AEPSC Bill less Indir and Int   61 - Total Fixed Assets   63 - Total Gross Utility Plant   70 - No Nonelectric OAR Invoices		997
11 - Number of GL Transactions 26 - Number of Stores Transactions 32 - Number of Vendor Invoice Pay 33 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Transaction Services Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 33 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		80
26 - Number of Stores Transactions 32 - Number of Vendor Invoice Pay 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Transaction Services Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  O8 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 33 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		30,938
32 - Number of Vendor Invoice Pay 39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 33 - Number of Workstations 33 - Number of Workstations 33 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		88,545
39 - 100% to One Company 58 - Total Assets 60 - AEPSC Bill less indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 33 - Number of Workstations 33 - Number of Workstations 33 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		907
S8 - Total Assets 60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  O8 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		39,173
60 - AEPSC Bill less Indir and Int 61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  O8 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		0
61 - Total Fixed Assets 63 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		428
G3 - Total Gross Utility Plant 70 - No Nonelectric OAR Invoices		186
Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  OB - Number of Electric Retail Cust O9 - Number of GL Transactions 33 - Number of Workstations 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		44,995
Accounting Transaction Services Total  Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  O8 - Number of Electric Retail Cust O9 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		44
Accounting Total  Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  OB - Number of Electric Retail Cust O9 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total	\$	2,360 218,286
Corporate Planning and Budgeting  Corporate Planning and Budgeting Services  08 - Number of Electric Retail Cust 09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total	\$	2,560,380
09 - Number of Employees 11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total	\$	85,283
11 - Number of GL Transactions 33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load Corporate Planning and Budgeting Services Total	"	44,050
33 - Number of Workstations 39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		7,362
39 - 100% to One Company 48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		2,692
48 - MW Generating Capability 51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load  Corporate Planning and Budgeting Services Total		231,220
51 - Past 3 Mo MMBTU's Burned (Tot) 58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load Corporate Planning and Budgeting Services Total		81,275
58 - Total Assets 60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load Corporate Planning and Budgeting Services Total		191,582
60 - AEPSC Bill less Indir and Int 64 - Member/Peak Load Corporate Planning and Budgeting Services Total		566,543
64 - Member/Peak Load Corporate Planning and Budgeting Services Total		4,931
		1,396
in the state of th	\$	1,216,334
Corporate Planning and Budgeting Total	\$	1,216,334
Treasury and Investor Relations Cash Management Services 09 - Number of Employees	\$	5,253
11 - Number of GL Transactions		1,462
20 - Number of Remittance Items	1	125,518
37 - AEPSC Past 3 Months Total Bill	- 1	743,852
58 - Total Assets		66,168
60 - AEPSC Bill less Indir and Int		1,542
67 - Number of Banking Transactions		68,831
Cash Management Services Total	\$	1,012,626
Corporate Financing Services 09 - Number of Employees 11 - Number of GL Transactions	🌶	(321) 99
33 - Number of GL Transactions	1	99 26
33 - Number of Workstations		∠6
39 - 100% to One Company	- 1	822

#### Southwestern Electric Power Chief Financial Officer Class of Service For the Test Year Ended March 31, 2020

Chief Financial Officer Class of	Service	Allocation Factor		Total
Cition Cition Officer Officer Officer		48 - MW Generating Capability		20
		58 - Total Assets		78,057
		60 - AEPSC Bill less Indir and Int	- 1	1,796
		61 - Total Fixed Assets		17,361
	Corporate Financing Services Total		\$	107,435
	Treasury/Investment Management Services	09 - Number of Employees	\$	39
		58 - Total Assets	1	46,385
	İ	60 - AEPSC Bill less Indir and Int		(723
	Treasury/Investment Management Services T		\$	45,701
	Investor Relations Services	58 - Total Assets	\$	77,329
	<u> </u>	60 - AEPSC Bill less Indir and Int		36
	Investor Relations Services Total		\$	77,365
Treasury and Investor Relations Tota	l in the second		\$	1,243,127
Risk and Strategic Initiatives	Risk and Strategic Initiatives Services	06 - Number of Commercial Customers	\$	43
		08 - Number of Electric Retail Cust		5,580
		09 - Number of Employees		10,886
		11 - Number of GL Transactions		291
		17 - Number of Purchase Orders		577
		31 - Number of Vehicles		6,297
		32 - Number of Vendor Invoice Pay		5
		33 - Number of Workstations		1,267
		37 - AEPSC Past 3 Months Total Bill		3,284
		39 - 100% to One Company	- 1	156,534
		40 - Equal Share Ratio		259
		48 - MW Generating Capability		8,371
		52 - Past 3 Mo MMBTU Burned (Coal)		1,449
		58 - Total Assets		589,438
	İ	60 - AEPSC Bill less Indir and Int		6,441
		61 - Total Fixed Assets		305,467
		63 - Total Gross Utility Plant		122
		64 - Member/Peak Load		181,411
	Risk and Strategic Initiatives Services Total		\$	1,277,720
Risk and Strategic Initiatives Total			\$	1,277,720
Other Finance Services	Other Finance Services	09 - Number of Employees	\$	6,380
		11 - Number of GL Transactions		261,977
		32 - Number of Vendor Invoice Pay		(297,335
		37 - AEPSC Past 3 Months Total Bill		(1,952,524
		39 - 100% to One Company		4,458,950
		48 - MW Generating Capability		100,947
		58 - Total Assets	ŀ	136,621
		60 - AEPSC Bill less Indir and Int		189,975
		63 - Total Gross Utility Plant		6
	Other Finance Services Total		\$	2,904,997
Other Finance Services Total			\$	2,904,997
Grand Total			\$	9,202,558

#### Southwestern Electric Power Chief Executive Officer Class of Service For the Test Year Ended March 31, 2020

Chief Executive Officer Class of Service	Allocation Factor		Total
Internal Audit Services	09 - Number of Employees	\$	25,531
	11 - Number of GL Transactions		10,584
	17 - Number of Purchase Orders	i	176
	39 - 100% to One Company		213,993
	48 - MW Generating Capability		7,852
	58 - Total Assets		502,372
	60 - AEPSC Bill less Indir and Int		2,968
	63 - Total Gross Utility Plant		72
Internal Audit Services Total		\$	763,548
Chief Executive Officer	09 - Number of Employees	\$	26,357
	48 - MW Generating Capability		9,309
	58 - Total Assets		214,422
	60 - AEPSC Bill less Indir and Int		1,040
	61 - Total Fixed Assets		201,054
Chief Executive Officer Total		\$	452,182
Grand Total		\$	1,215,730

#### Southwestern Electric Power Company Internal Support Class of Service For the Test Year Ended March 31, 2020

	Internal	AEPSC Billing to SWEPCO
Month	Support	(Per Books)
April 2019	\$105,880	\$6,610,736
May 2019	123,414	7,887,877
June 2019	135,145	9,025,125
July 2019	88,956	7,666,637
August 2019	43,071	7,203,687
September 2019	56,500	6,836,480
October 2019	99,675	8,570,905
November 2019	125,312	7,137,779
December 2019	1,563,938	10,283,065
January 2020	(1,181,948)	7,466,210
February 2020	123,481	7,134,647
March 2020	188,550	6,686,633
	\$1,471,974	\$92,509,781

Test Year Internal Support Ratio

#### EXECUTIVE SUMMARY OF PATRICK L. BARYENBRUCH

Patrick L. Baryenbruch, President of Baryenbruch & Company, LLC, evaluated the necessity of services provided by American Electric Power Service Corporation (AEPSC) to Southwestern Electric Power Company (SWEPCO) and the reasonableness of AEPSC's charges for those services during the 12 months ended March 31, 2020 (Test Year 2020). During Test Year 2020, SWEPCO was charged \$172.4 million (\$92.5 million O&M and \$79.9 million capital) for AEPSC's services. Mr. Baryenbruch's approach to evaluating these charges is the same he has successfully employed in 115 previous evaluations of affiliate charges to 39 utility companies. Mr. Baryenbruch, a Certified Public Accountant, has acted as an expert witness on utility/affiliate charges in 78 rate case proceedings before regulators in 17 states.

Mr. Baryenbruch performed the following steps to determine the necessity and reasonableness of AEPSC costs and services:

- AEPSC cost trends Analyzed AEPSC's costs trends, identified major cost drivers and assessed their relationship to AEPSC's services.
- Need for AEPSC services Compared the type of services provided by AEPSC to those
  provided by other utility service companies to determine their similarity. Also, compared
  AEPSC's services to SWEPCO's own activities to identify any duplication or overlap.
- Reasonableness of AEPSC charges Compared SWEPCO's cost per customer for AEPSC administrative and general (A&G)-related services to per-customer costs of other utility service companies. Also, compared SWEPCO's total A&G expenses per customer to those of other regulated utilities served by utility holding companies.
- Provision of AEPSC services to SWEPCO at no higher costs than other affiliates –
   Evaluated AEP's financial systems, processes and data structure to determine if they are

designed and configured to properly charge affiliates with AEPSC's fully distributed costs of services. Also, evaluated factors used to allocate AEPSC costs to determine if they are reasonable and relate to cost causation.

- Provision of AEPSC services at the lower of cost or market Determined if AEPSC's
  overall costs of service are lower than the costs of outside service providers of similar
  services.
- Governance structures and processes applied to AEPSC services and charges Determined
  whether American Electric Power Company, Inc.'s (AEP) governance structure and
  processes help ensure that AEPSC charges to SWEPCO are necessary and reasonable.

Based on the work described above, Baryenbruch & Company, LLC, is able to draw the following conclusions regarding the necessity of AEPSC's services to SWEPCO:

- The services provided by AEPSC are comparable to those offered by other service companies of comparison group holding companies. AEPSC's services are necessary and would be required even if SWEPCO were a stand-alone electric utility.
- There is no redundancy or overlap in the services provided by the AEPSC to SWEPCO based on an analysis of the responsibilities for a comprehensive set of electric utility functions.
- AEP's governance structure and processes help ensure that AEPSC's services and charges to SWEPCO are necessary.

Concerning the reasonableness of AEPSC's service charges, Baryenbruch & Company, LLC, reached the following conclusions:

- AEPSC's Test Year 2020 A&G charges to SWEPCO are reasonable.
  - During the Test Year 2020, SWEPCO was charged \$100 per customer for A&G-related services provided by AEPSC. This is less than the average of \$110 per customer for comparison group service companies. This determination was based on 2019 service company information included in the Form 60, which is filed annually with the Federal Energy Regulatory Commission (FERC) by electric and combination electric/gas utility holding companies.
  - SWEPCO's Test Year 2020 total A&G expenses (incurred directly and charged by AEPSC) of \$194 per customer are lower than the 2019 average of \$245 for integrated utilities owned by utility service companies in the comparison group.
- AEPSC provides services to SWEPCO at no higher cost than that charged to other SWEPCO affiliates, as evidenced by the following:
  - Separate books of accounts and records are maintained for AEPSC.
  - AEPSC costs are allocated and assigned on a fully distributed cost basis.
  - Services are priced the same to all affiliates.
  - Allocation Bases are associated with the underlying cost causation.
  - AEP's Allocation Factors are commonly employed by other utility holding companies to allocate the costs of other service companies.
  - Cross-subsidization is avoided.
- AEPSC services are provided at a cost lower than outside providers.
  - On average, the hourly rates for outside service providers are almost 40% higher than comparable hourly rates charged by AEPSC to SWEPCO.

- If all of the managerial and professional services now provided by AEPSC had been outsourced during Test Year 2020, SWEPCO and its customers would have incurred more than \$45 million in additional expenses.
- AEPSC charges do not include any profit markup. Only the actual cost of the service provided is being charged and proposed for recovery from SWEPCO customers.
- AEP's governance structure and processes help ensure AEPSC charges to SWEPCO are accurate and reasonable.

Based on these results, Baryenbruch & Company, LLC, concludes that the services provided by AEPSC to SWEPCO are necessary and the costs charged during Test Year 2020 are reasonable and priced no higher than the prices charged by AEPSC to other affiliates.

#### PUBLIC UTILITY COMMISSION OF TEXAS

# APPLICATION OF SOUTHWESTERN ELECTRIC POWER COMPANY FOR AUTHORITY TO CHANGE RATES

DIRECT TESTIMONY OF

PATRICK L. BARYENBRUCH

FOR

SOUTHWESTERN ELECTRIC POWER COMPANY

OCTOBER 2020

i	Q.	PLEASE STATE YOUR NAME, POSITION OF EMPLOYMENT AND BUSINESS
2		ADDRESS.
3	A.	My name is Patrick L. Baryenbruch and I am the President of my own consulting practice,
4		Baryenbruch & Company, LLC, which was established in 1985. In that capacity, I provide
5		consulting services to utilities and their regulators. My business address is 2832 Claremont
6		Road, Raleigh, North Carolina 27608.
7	Q.	SUMMARIZE YOUR ACADEMIC AND PROFESSIONAL BACKGROUND.
8	A.	I received a Bachelor's degree in Accounting from the University of Wisconsin-Oshkosh
9		and a Master's in Business Administration degree from the University of Michigan.
10		I am a member of the American Institute of Certified Public Accountants and the
11		North Carolina Association of Certified Public Accountants.
12		I began my career with Arthur Andersen & Company, where I performed financial
13		audits of utilities, banks and finance companies. I left to pursue an M.B.A. degree. Upon
14		graduation from business school, I worked with the management consulting firms of
15		Theodore Barry & Associates and Scott Consulting Group (now ScottMadden) before
16		establishing my own firm.
17	Q.	DO YOU HOLD ANY PROFESSIONAL CERTIFICATIONS?
18	A.	Yes. I am a Certified Public Accountant (CPA) with an active license from the state of
19		Wisconsin (license number 5343-1). I am a Certified Information Technology Professional
20		(CITP), an accreditation awarded by the American Institute of Certified Public
21		Accountants to CPA professionals who can demonstrate expertise in Information
22		technology management. I also hold a Global Information Assurance Certification (GIAC)
23		in cybersecurity from the SANS Institute.

1

1		I am a member of the American Institute of Certified Public Accountants and the
2		North Carolina Association of Certified Public Accountants.
3	Q.	WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?
4	A.	I am presenting the results of my evaluation of the necessity and reasonableness of services
5		provided and costs charged by American Electric Power Service Corporation (AEPSC) to
6		Southwestern Electric Power Company (SWEPCO or the Company) during the 12 months
7		ended March 31, 2020 (Test Year 2020).
8	Q.	HOW IS YOUR EVALUATION DOCUMENTED?
9	A.	The results of my evaluation are documented in a report that is attached as Attachment
10		PLB-1.
11	Q.	HAVE YOU PROVIDED TESTIMONY IN OTHER REGULATORY PROCEEDING
12		ON THE ISSUE OF UTILITY/AFFILIATE TRANSACTIONS?
13	A.	Yes. In the course of my career, I have performed 115 evaluations of affiliate charges to
14		39 utility companies. I have acted as an expert witness on utility/affiliate charges in over
15		78 rate case proceedings before regulators in 17 states.
16	Q.	WHAT OTHER WORK EXPERIENCE DO YOU HAVE WITH THE UTILITY
17		INDUSTRY?
18	A.	Besides my rate case support work, much of my career has been spent as a management
19		consultant for projects related to the utility industry. I have performed consulting
20		assignments for more than 60 utilities and 10 public service commissions. I have
21		participated as project manager, lead consultant or staff consultant for 24 commission-
22		ordered management and prudence audits of public utilities. Of these, I have been
23		responsible for evaluating the area of affiliate charges and allocation of corporate expenses

l		in the Commission-ordered audits of Connecticut Light and Power, Connecticut Natural
2		Gas, General Water Corporation (now United Water Company), Philadelphia Suburban
3		Water Company (now Aqua America) and Pacific Gas & Electric Company.
4		My firm performed the commission-ordered audit of Southern California Edison's
5		2002, 2003, 2004 and 2005 transactions with its non-regulated affiliate companies.
6		For the past 20 years, I have also been heavily involved in information technology
7		(IT) infrastructure consulting related to the utility industry. These projects involved
8		improvements in IT business management practices of utility IT organizations, covering
9		processes such as business planning, risk management, performance measurement and
10		reporting, cost recovery, budgeting, cost management and personnel development.
11		Some of these were very large-scale IT implementation projects involving the work
12		of hundreds of utility client employees and contractor personnel. Many of these projects
13		involved financial systems (e.g., PeopleSoft Financials, PowerPlant) that also happen to be
14		used by AEP.
15	Q.	PLEASE DESCRIBE HOW YOU EVALUATED THE NECESSITY OF SERVICES
16		PROVIDED AND REASONABLENESS OF COSTS CHARGED BY AEPSC TO
17		SWEPCO.
18	A.	I evaluated the necessity of AEPSC services in the following ways:
19		• Compared AEPSC services to those of the comparison group service companies
20		to determine their similarity.
21		• Compared AEPSC's services to SWEPCO's own activities to identify any
22		duplication or overlap.

1	• Evaluated American Electric Power Company's (AEP) governance structure and
2	processes to determine if they help ensure that AEPSC's services are necessary to
3	SWEPCO.
4	I evaluated the reasonableness of AEPSC charges in the following ways:
5	• Analyzed AEPSC's costs trends, identified major cost drivers and assessed their
6	relationship to AEPSC's services.
7	• Determined if AEPSC's charges to SWEPCO are in line with those of other utility
8	service companies. This is accomplished by comparing AEPSC's administrative
9	and general (A&G) expense-related charges to a similar group of utility service
10	companies. Utility service companies deliver a variety of services. Some support
11	their regulated utility affiliate's operations-related functions (e.g., generation,
12	transmission, distribution). All utility service companies, however, provide A&G
13	services to their affiliates. This is true because there are considerable economies
14	of scale derived from centralizing the management of corporate (A&G) services
15	such as information technology, finance and human resources. Because A&G-
16	related services are delivered by all utility service companies, this study uses A&G
17	charges per customer as the metric by which to test the reasonableness of services
18	provided by affiliates. Benchmarking A&G-related charges essentially represents
19	a sampling approach to testing AEPSC's total charges.
20	• Determined if SWEPCO's total A&G expenses per customer are in line with those
21	of other regulated utilities owned by utility holding companies with service

companies providing corporate services to affiliates. Total A&G expenses include

charges from an affiliate service company and expenses incurred directly by the

1		operating utility. This measure provides a broader cost dimension for evaluating
2		AEPSC charges to SWEPCO.
3		• Determined whether AEPSC charges SWEPCO no higher cost for services than it
4		does other AEP affiliates. This involved an assessment of AEP's financial systems,
5		processes and data structure to determine if they are designed and configured to
6		properly charge affiliates with AEPSC's fully distributed costs of services. Also
7		evaluated factors used to allocate AEPSC costs to determine if they are reasonable
8		and relate to cost causation.
9		• Determined if AEPSC's overall costs of service are provided to SWEPCO at the
10		lower of cost or market. This is accomplished by comparing the cost per hour for
11		managerial and professional services provided by AEPSC personnel to hourly
12		billing rates that would be charged by outside providers of equivalent services.
13		• Determined whether AEP's governance structure and processes help ensure that
14		AEPSC charges to SWEPCO are accurate and reasonable.
15	Q.	PLEASE SUMMARIZE THE RESULTS OF YOUR EVALUATION.
16	A.	Based on the work described above, Baryenbruch & Company, LLC, is able to draw the
17		following conclusions regarding the necessity of AEPSC's services to SWEPCO:
18		• The services provided by AEPSC are comparable to those offered by other service
19		companies of comparison group holding companies. AEPSC's services are
20		necessary and would be required even if SWEPCO were a stand-alone electric
21		utility.

1	• There is no redundancy or overlap in the services provided by the AEPSC to
2	SWEPCO based on an analysis of the responsibilities for a comprehensive set of
3	electric utility functions.
4	• The governance structure and processes help ensure that AEPSC's services and
5	charges to SWEPCO are necessary.
6	Concerning the reasonableness of AEPSC's services, Baryenbruch & Company, LLC,
7	reached the following conclusions:
8	• AEPSC's Test Year 2020 A&G charges to SWEPCO are reasonable.
9	- During the Test Year 2020, SWEPCO was charged \$100 per customer by
10	AEPSC for A&G-related services. This is below the average of \$110 per
11	customer for comparison group service companies. This determination was
12	based on 2019 service company information included in the Form 60, which
13	is filed annually with the Federal Energy Regulatory Commission (FERC) by
14	electric and combination electric/gas utility holding companies.
15	- SWEPCO's Test Year 2020 total A&G expenses (incurred directly by
16	SWEPCO and charged by AEPSC) of \$194 per customer are lower than the
17	2019 average of \$245 for integrated utilities owned by utility holding
18	companies in the comparison group.
19	• AEPSC provides services to SWEPCO at a cost no higher than the cost charged to
20	other affiliates as evidenced by the following:
21	<ul> <li>Separate books of accounts and records are maintained for AEPSC.</li> </ul>
22	<ul> <li>AEPSC costs are allocated and assigned on a fully distributed cost basis.</li> </ul>
23	<ul> <li>Services are priced the same to all affiliates.</li> </ul>

1		- Anocation bases are associated with the underlying cost causation.
2		- AEP's Allocation Factors are commonly employed by other utility holding
3		companies to allocate the costs of other service companies.
4		<ul> <li>Cross subsidization is avoided.</li> </ul>
5		AEPSC's services are provided at a cost lower than outside providers.
6		<ul> <li>On average, the hourly rates for outside service providers are almost 40%</li> </ul>
7		higher than comparable hourly rates charged by AEPSC to SWEPCO.
8		<ul> <li>If all of the managerial and professional services now provided by AEPSC</li> </ul>
9		had been outsourced during Test Year 2020, SWEPCO and its customers
10		would have incurred more than \$45 million in additional expenses.
11		<ul> <li>AEPSC charges do not include any profit markup. Only the actual cost of the</li> </ul>
12		service provided is being charged and proposed for recovery from SWEPCO
13		customers.
14		AEP's governance practices ensure that AEPSC charges to SWEPCO are accurate
15		and reasonable.
16	Q.	BASED ON THESE RESULTS, WHAT IS YOUR OVERALL CONCLUSION?
17	A.	Based on these results, Baryenbruch & Company, LLC, concludes that the services
18		provided by AEPSC to SWEPCO are necessary, the costs charged during Test Year 2020
19		are reasonable and priced are no higher than the prices charged by AEPSC to other
20		affiliates.
21	Q.	DOES THIS CONCLUDE YOUR TESTIMONY?
22	A.	Yes, it does.

### **Southwestern Electric Power Company**

Evaluation of Necessity of Services and Reasonableness of Charges from American Electric Power Service Corporation during the 12 Months Ended March 31, 2020

Baryenbruch & Company, LLC

#### **Southwestern Electric Power Company**

## Evaluation of Necessity of Services and Reasonableness of Charges from American Electric Power Service Corporation During the 12 Months Ended March 31, 2020

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#### **Purpose of This Evaluation**

This study was undertaken to determine the necessity of services provided by American Electric Power Service Corporation (AEPSC) to Southwestern Electric Power Company (SWEPCO) and the reasonableness of AEPSC's charges for those services during the 12 months ended March 31, 2020 (Test Year 2020).

Baryenbruch & Company, LLC, performed the following steps to determine the necessity and reasonableness of AEPSC costs and services:

- AEPSC cost trends Analyzed AEPSC's costs trends, identified major cost drivers and assessed their relationship to AEPSC's services.
- Need for AEPSC services Compared the type of services provided by AEPSC to those
  provided by other utility service companies to determine their similarity. Also, compared
  AEPSC's services to SWEPCO's own activities to identify any duplication or overlap.
- Reasonableness of AEPSC charges Compared SWEPCO's cost per customer for AEPSC administrative and general (A&G)-related services to per-customer costs of other utility service companies. Also compared SWEPCO's total A&G expenses per customer to those of other regulated utilities owned by utility holding companies.
- Provision of AEPSC services to SWEPCO at no higher cost than to other affiliates –
  Evaluated AEP's financial systems, processes and data structure to determine if they are
  designed and configured to properly charge affiliates with AEPSC's fully distributed costs
  of services. Also evaluated factors used to allocate AEPSC costs to determine if they are
  reasonable and relate to cost causation.
- Provision of AEPSC services at the lower of cost or market Determined if AEPSC's overall costs of service are lower than the costs of outside providers of similar services.
- Governance structure and processes applied to AEPSC services and charges Determined whether AEP's governance structure and processes help ensure that AEPSC charges to SWEPCO are necessary and reasonable.

#### **Evaluation Results**

Based on the work described above, Baryenbruch & Company, LLC, reached the following conclusions regarding the necessity of AEPSC's services to SWEPCO and the reasonableness of its charges to SWEPCO.

- The services provided by AEPSC are comparable to those offered by other service companies of comparison group holding companies. AEPSC's services are necessary and would be required even if SWEPCO were a stand-alone electric utility.
- There is no redundancy or overlap in the services provided by the AEPSC to SWEPCO based on an analysis of the responsibilities for a comprehensive set of electric utility functions.
- The governance structure and processes applied to AEPSC's charges directly contribute to ensuring that AEPSC's services are necessary to SWEPCO.

Concerning the reasonableness of AEPSC's services and costs, Baryenbruch & Company, LLC, reached the following conclusions:

- AEPSC's Test Year 2020 A&G charges to SWEPCO are reasonable.
  - During the Test Year 2020, SWEPCO was charged \$100 per customer by AEPSC. This is below the average of \$110 per customer for comparison group service companies. This determination was based on 2019 service company information included in the Form 60, which is filed annually with the Federal Energy Regulatory Commission (FERC) by electric and combination electric/gas utility holding companies.
  - SWEPCO's Test Year 2020 total A&G expenses (incurred directly and charged by AEPSC) of \$194 per customer are lower than the 2019 average of \$245 for integrated utilities owned by utility holding companies in the comparison group.
- AEPSC provides services to SWEPCO at no higher than the cost charged to other affiliates, as evidenced by the following:
  - Separate books of accounts and records are maintained for AEPSC
  - AEPSC costs are allocated and assigned on a fully distributed cost basis
  - Services are priced the same to all affiliates
  - Allocation bases are associated with the underlying cost causation
  - AEP's allocation factors are commonly employed by other utility holding companies to allocate the costs of their service companies
  - Cross subsidization is avoided.
- AEPSC services are provided at a cost lower than outside providers.
  - On average, the hourly rates for outside service providers are almost 40% higher than comparable hourly rates charged by AEPSC to SWEPCO
  - If all the managerial and professional services now provided by AEPSC had been outsourced during Test Year 2020, SWEPCO and its customers would have incurred more than \$45 million in additional expenses
  - AEPSC charges do not include any profit markup. Only the actual cost of the service provided is being charged and proposed for recovery from SWEPCO customers.
- AEP's governance practices ensure AEPSC charges to SWEPCO are accurate and reasonable.

Based on these results, Baryenbruch & Company, LLC, concludes that the services provided by AEPSC to SWEPCO are necessary and the costs charged during Test Year 2020 are reasonable and priced no higher than the prices charged by AEPSC to other affiliates.

#### Overview of American Electric Power Company, Inc.

American Electric Power Company, Inc. ("AEP") is one of the largest electric utilities in the U.S., serving 5.5 million retail customers in 11 states. AEP is one of the nation's largest producers and transporters of energy, with a fleet of approximately 22,000 megawatts of generation and an electric transmission network of more than 40,000 circuit miles. AEP has approximately \$76 billion in total assets as of December 31, 2019.

AEP's major businesses include the following:

- Vertically Integrated Utilities Regional electric utilities that provide regulated generation, transmission and distribution services to customers in Arkansas, Indiana, Kentucky, Louisiana, Michigan, Oklahoma, Tennessee, Texas, Virginia and West Virginia.
- Transmission and Distribution Utilities Transmission and distribution services provided to the deregulated markets of Ohio and Texas.
- AEP Transmission Holdco Development, construction and operation of transmission facilities through investments in AEP's wholly owned transmission subsidiaries and transmission-only joint ventures.
- Generation and Marketing Non-regulated generation, marketing, risk management and retail activities in Electric Reliability Council of Texas (ERCOT) and PJM Interconnection (PJM). Marketing, risk management and retail activities in Southwest Power Pool (SPP) and Midcontinent Independent System Operator (MISO) regions.

#### **Overview of American Electric Power Service Corporation**

AEPSC is the centralized service company for the AEP System. AEPSC provides managerial, professional and technical services, including administrative and engineering services, to AEP System companies and periodically to unaffiliated companies.

AEPSC follows a service company model used by many utility holding companies that own multiple regulated utilities. By consolidating executive, professional and operational support services into a single service company, utility holding companies are able to realize the following benefits for ratepayers:

- Purchasing Economies Common expenses (e.g., insurance, materials and supplies)
  can be procured on a much larger scale, thereby providing greater bargaining power for
  the combined entity compared to individual utility operating companies. A service
  company facilitates corporate-wide purchasing programs through its procurement and
  contract administration functions.
- Operating Economies of Scale A service company is able to deliver services more
  efficiently because workloads can be balanced across more employees and facilities. For
  instance, AEPSC is able to maintain one principal data center for the entire corporation.
  This is much more cost-efficient than each operating utility funding its own data center
  with large fixed hardware, software and staffing costs.
- Continuity of Service Centralizing service company personnel who perform similar services facilitates job cross-training and sharing of knowledge and expertise. This makes it easier to deal with staff turnover and absences and to sustain high levels of service to operating utilities. An individual operating utility might experience considerable disruption if a key professional left and it were necessary to hire outside to fill the vacancy.

#### II - Background

- Maintenance of Corporate-Wide Standards Industry best practices can be established as corporate-wide standards established for many functions (e.g., engineering designs, operating procedures, maintenance practices). It is easier to ensure these standards are followed by every operating utility because their implementation is overseen by the service company.
- Improved Governance A service company provides another dimension of management and financial oversight that supplements local operating utility management. The service company facilitates standard planning and reporting, which helps ensure that operating utilities meet the requirements of their customers in a cost-effective manner.
- Retention of Personnel A service company organization provides operating utility personnel with another career path beyond what may be available on a local level. These opportunities tend to improve employee retention.

AEPSC is defined as a "centralized service company" and is regulated by FERC, which requires that its services be provided to affiliate operating utilities, like SWEPCO, at cost. AEPSC is not a profit-making entity. It assigns only its actual costs to AEP subsidiaries it serves.

AEPSC is organized into the departments shown in the table below. Certain departments are deemed to be "shared services," which means they provide services to every area of the company, including AEPSC itself. The costs of AEPSC shared services are assigned to the affiliates served by AEPSC, and AEPSC is allocated its proportionate share of shared services costs, as well.

#### **AEPSC Organization**

#### Corporate Services

Chief Executive Officer

Audit Services

Legal

Chief Executive Officer Administration

Information Technology

Physical & Cyber Security

Chief Financial Officer

Chief Financial Officer Administration

Corporate Accounting

Corporate Planning & Budgeting

Investor Relations

Risk & Strategic Initiatives

Supply Chain & Fleet Operations

Treasury

External Affairs

Chief Customer Officer

Corporate Communications

Federal Affairs

Regulatory Services

External Affairs Administration

#### **Utility Function Services**

#### Energy Supply

Commercial Operations

Energy Supply Admin

#### Generation

**Environmental Services** 

Fossil & Hydro Generation

Gen Business Services

Gen Engineering & Tech Svcs - Engr Services

Gen Engineering & Tech Svcs - Proj & Constr

Regulated Commercial Operations

Gen Administration

#### ransmission

Corporate Safety & Health

Transmission Controls & Field Services

Transmission Grid Development

Transmission Ventures, Strategy & Policy

Transmission Administration

#### **Jtilities**

**Utility Operations** 

#### Shared Services

Chief Administrative Officer

Corporate Human Resources

Real Estate & Workplace Services

Chief Administrative Officer Administration

Source AEP information



#### II - Background

Exhibit 1 (page 6) presents the direct and indirect subsidiaries of AEP, the majority of which receive services from AEPSC.

As of March 31, 2020, AEPSC had approximately 6,400 employees. AEPSC provides services to SWEPCO and other AEP Operating Companies from the following locations:

- Corporate Headquarters (Columbus Ohio) Executive management, finance, accounting, legal, information technology (IT), human resources, regulatory, supply chain, distribution, customer operations, energy supply, environmental and safety.
- Regional Office (Canton, Ohio) Payroll accounting, accounts payable and accounts receivable.
- Regional Office (Tulsa, Oklahoma) Accounting, forecasting, legal and transmission.
- Regional Office (Shreveport, Louisiana) Rates and regulatory, legal, human resources and government affairs.
- Customer Service Centers Customer call center and billing services from 6 locations: Groveport, Ohio, Tulsa, Oklahoma, Hurricane, West Virginia, Fort Wayne, Indiana, Shreveport, Louisiana and Corpus Christi, Texas.
- Information Technology Services Center (New Albany, Ohio) AEP's principal data center and support for the enterprise IT infrastructure that runs corporate and operating company business applications and communications systems.
- Transmission Dispatch Centers (New Albany, Ohio and Corpus Christi, Texas) Dispatch
  operations and engineering support for some AEP transmission facilities.
- Various Operating Company Locations AEPSC personnel are also located throughout the areas of AEP utility companies.

### Southwestern Electric Power Company AEP Corporate Structure

American Electric Power Company, Inc	American Electric Power Company, Inc. (cont.)	American Electric Power Company, Inc. (cont.)
Abstract Digital, LLC	AEP OnSite Partners, LLC (cont.)	AEP Transmission Holding Company, LLC (cont.)
AEP Coal, Inc	Sunset Lakeview PNL, LLC	Transource Energy, LLC
AEP Kentucky Coal, LLC	SoCore Sherburne 1, LLC	Golden State Transmission, LLC
Snowcap Coal Company, Inc	Trout Creek Solar, LLC	Transource Delaware, Inc
AEP Credit, Inc	Twin Lantern Solar Partners, LLC	Transource Illinois, LLC
AEP Energy Supply LLC	AEP Renewables, LLC	Transource Indiana, LLC
AEP Clean Energy Resources, LLC	Boulder Solar II, LLC	Transource Kansas, LLC
AEP Wind Holdings, LLC	Jacumba Solar, LLC	Transource Kentucky, LLC
AEP ABW Holdings, LLC	Pavant Solar III, LLC	Transource Maryland, LLC
Apple Blossom Wind Holdings, LLC	Santa Rita East Wind Energy Holdings, LLC	Transource Michigan, Inc
Apple Blossom Wind, LLC	San	Transource Missouri, LLC
AEP BOGW Holdings, LLC	AEP Retail Energy Partners LLC	Transource New England, LLC
Black Oak Getty Wind Holdings, LLC	AEP Energy, Inc	Transource New Jersey, LLC
Black Oak Wind, LLC	BSE Solutions LLC	Transource New York, LLC
AEP Renewables Development, LLC	CSV	Transource New York Land Company, Inc
AEP Wind Turbine Holdings, LLC	AEP Properties, LLC	Transource North Carolina, LLC
Auwahi Wind, LLC	Desert Sky Wind Farm LLC	Transource Ohio, LLC
Auwahi Holdings, LLC	Trent Wind Farm, LLC	Transource Pennsylvania, LLC
Auwahi Wind Energy, LLC	AEP Generating Company	Transource Projectco, LLC
Auwahi Wind 2, LLC	AEP Investments, Inc	Transource Tennessee, Inc
Cedar Creek II Wind Energy, LLC	AEP Energy Services, Inc	Transource Texas, LLC
Cedar Creek II Holdings, LLC	AEP Energy Services Gas Holding Company	Transource Virginia, Inc
Cedar Creek II, LLC	Braemar Energy Ventures III, LP	Transource West Virginia, LLC
Flat Ridge 2 Wind, LLC	Chargepoint, Inc	Transource Wisconsin, LLC
Flat Ridge 2 Wind Holdings LLC	ClearSky, Inc	AEP Utility Funding, LLC
Flat Ridge 2Wind Energy LLC	Columbus Collaboratory LLC	American Electric Power Service Corporation
Flat Ridge 3 Wind Energy, LLC	EnerBlu,Inc	American Electric Power Foundation
Fowler Ridge   Wind, LLC	Eta Gen, Inc	Appalachian Power Company
Fowler II Holdings LLC	GridEdge Networks, Inc	Appalachian Consumer Rate Relief Funding LLC
Fowler Ridge II Wind Farm, LLC	Utilidata, Inc	Cedar Coal Co (Inactive)
Mehoopany Wind, LLC	Westly Capital Partners Fund III, L P	Center McGuire Master Tenant LLC
Mehoopany Wind Holdings LLC	AEP Nonutility Funding LLC	Center Modulie Master Terlant CEC
Mehoopany Wind Florings LLC  Mehoopany Wind Energy LLC	AEP Pro Serv, Inc	Center Landlord LLC
Prairie Hills Wind, LLC	United Sciences Testing, Inc	Central Appalachian Coal Company (Inactive)
AEP Energy Partners, Inc	AEP T&D Services, LLC	Central Coal Company (Inactive)
AEP Generation Resources Inc	AEP Texas, Inc	Southern Appalachian Coal Company (Inactive)
Cardinal Operating Company	AEP Texas, Inc  AEP Texas Central Transition Funding II LLC	Franklin Real Estate Company
Conesville Coal Preparation Company	AEP Texas Central Transition Funding II LLC AEP Texas Central Transition Funding III LLC	Indiana Franklin Realty, Inc
Ohio Franklin Realty, LLC	AEP Texas Central Transition Funding III LLC AEP Texas North Generation Company, LLC	Indiana Michigan Power Company
Central Coal Company (Inactive)	AEP Texas Norm Generation Company, CLC AEP Texas Restoration Funding, LLC	
		Blackhawk Coal Company (Inactive)
AEP OnSite Partners, LLC	926 Pulliam Street	Price River Coal Company Inc (Inactive)
Brainerd Solar, LLC	AEP Transmission Holding Company, LLC	Kentucky Power Company
Broad Street Fuel Cell, LLC	AEP Storage Holding Company, LLC	Kingsport Power Company
Century West PNL, LLC	AEP Storage New York, LLC	Kyte Works, LLC
Dynasty PNL, LLC	AEP Transmission Company, LLC	Ohio Power Company
Exeter Solar Power 1, LLC	AEP Appalachian Transmission Company, Inc	NCT Ventures Fund II
Garnet Solar Partners, LLC	AEP Indiana Michigan Transmission Company	Ohio Phase-In-Recovery Funding LLC
Imboden II Solar, LLC	AEP Kentucky Transmission Company, Inc	Ohio Valley Electric Corporation
Imboden III Solar, LLC	AEP Ohio Transmission Company Inc	Indiana-Kentucky Electric Corporation
Kamaaha PNL, LLC	AEP Oklahoma Transmission Company, Inc	Rev1 Ventures Fund I
Kona CE, LLC	AEP Southwestern Transmission Company, Inc	Ohio Valley Electric Corporation
Midwest Energy Finance, LLC	AEP West Virginia Transmission Company, Inc	Indiana-Kentucky Electric Corporation
NM Renewable Development, LLC	Bold Transmission LLC	Oil Casualty Insurance, Ltd
NMRD Data Center, LLC	Electric Transmission America, LLC	PowerTree Carbon Company, LLC
NMRD Data Center II LLC	Prairie Wind Transmission, LLC	Public Service Company of Oklahoma
NMRD Data Center II-Britton, LLC	Electric Transmission Texas, LLC	Southwestern Electric Power Company
NMRD Data Center III, LLC	Grid Assurance LLC	Dolet Hills Lignite Company, LLC
NMRD Data Center III-Encino, LLC	PATH West Virginia Series	Mutual Energy SWEPCo, LLC
North Smithfield Solar Power 1, LLC	PATH West Virginia Transmission Company, LLC	Oxbow Lignite Company, LLC
Northwest Jacksonville Solar Partners, LLC	Pioneer Transmission, LLC	Southwest Arkansas Utilities Corporation
Ogdensburg Solar Partners, LLC	Potomac-Appalachian Transmission Highline,	926 Pulliam Street
	Prairie Wind Transmission, LLC	Wheeling Power Company
Quincy II Solar Garden, LLC Rutland Renewable Energy, LLC	RITELine Indiana, LLC	Witeeling Fower Company

Source Cost Allocation Manual

#### III – Evaluation Approach for AEPSC Charges

#### Public Utility Commission of Texas (PUC) Affiliate Transactions Rules

The Public Utility Regulatory Act, Title II, Texas Utilities Code Section 36.058, set out below, provides requirements for inclusion of affiliate charges in rates for utilities regulated by the PUC.

#### Sec. 36.058. Consideration of Payment to Affiliate

- (a) Except as provided by Subsection (b), the regulatory authority may not allow as capital cost or as expense a payment to an affiliate for:
  - (1) the cost of a service, property, right, or other item; or
  - (2) interest expense.
- (b) The regulatory authority may allow a payment described by Subsection (a) only to the extent that the regulatory authority finds the payment is reasonable and necessary for each item or class of items as determined by the commission.
- (c) A finding under Subsection (b) must include:
  - (1) a specific finding of the reasonableness and necessity of each item or class of items allowed; and
  - (2) a finding that the price to the electric utility is not higher than the prices charged by the supplying affiliate for the same item or class of items to:
    - (A) its other affiliates or divisions; or
    - (B) a nonaffiliated person within the same market area or having the same market conditions.
- (d) In making a finding regarding an affiliate transaction, the regulatory authority shall:
  - (1) determine the extent to which the conditions and circumstances of that transaction are reasonably comparable relative to quantity, terms, date of contract, and place of delivery: and
  - (2) allow for appropriate differences based on that determination.
- (e) This section does not require a finding to be made before payments made by an electric utility to an affiliate are included in the utility's charges to consumers if there is a mechanism for making the charges subject to refund pending the making of the finding.
- (f) If the regulatory authority finds that an affiliate expense for the test period is unreasonable. the regulatory authority shall:
  - (1) determine the reasonable level of the expense; and
  - (2) include that expense in determining the electric utility's cost of service.

In addition, PUC Substantive Rule 25.272 describes the code of conduct with which electric utilities and their affiliates must comply. The pertinent section from that rule is 25.272(e)(1), which states:

Transactions with all affiliates. A utility shall not subsidize the business activities of any affiliate with revenues from a regulated service. In accordance with PURA and the commission's rules, a utility and its affiliates shall fully allocate costs for any shared services, including corporate support services, offices, employees, property, equipment, computer systems, information systems, and any other shared assets, services, or products.